PRICES GOING UP.
Owing to the present Exchange of £ which is now pre-war level, and the prices in England still being high, our new stock will have to be offered at higher prices in future. Old prices still in force till the present stock lasts.
WELLINGTON CYCLE & MOTOR Co.,
Tamarind Lane, Fort, BOMBAY.
East Street, POONA.

The Bombay Chronicle

THIS IS YOUR CHANCE.
To purchase High Grade Quality Cycles & Motor Cycles at previous prices. Cycles from Rs. 135 to Rs. 285. Motor Cycles from Rs. 1150 to Rs. 1750. Quotations on request.
WELLINGTON CYCLE & MOTOR Co.,
Tamarind Lane, Fort, BOMBAY.
East Street, POONA.

EDITED BY B. G. HORNIMAN. 1913—18

FOUNDED BY SIR PHEROZESHAH M. MEHTA IN 1913

CONDUCTED BY MARMADUKE PICKTHALL & SYED ABDULLAH BRELVI

VOL. VIII. NO. 52 BOMBAY: WEDNESDAY, MARCH 2, 1921. TWO ANNAS

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

SHIPPING.

P. & O. AND BRITISH INDIA

(Companies Incorporated in England.)

MAIL & PASSENGER SERVICE.

All passengers are required to be in possession of passports.

Sailing to Plymouth & London, calling at Marseilles

Date.	Steamers.	Tons.
1921		
6th March.	CALEDONIA	7,573
12th ,,	DONGOLA	7,956
19th ,,	CHINA(c)	7,958
26th ,,	NARKUNDA(b)	16,116
2nd April	KALYAN	8,262
9th ,,	CALEDONIA(c)	7,573
16th ,,	KARAK-SEND	11,420
23rd ,,	MANTUA	10,902
30th ,,	SOMALI	6,794

(b) NARKUNDA and MANTUA—Through steamers from Australia. Only have limited accommodation available for passengers from Bombay.

(c) CALEDONIA and CHINA.—Terminate voyages at Marseilles, but special railway facilities will be arranged in connection with these ships only.

P. & O. MARSEILLES SPECIAL TRAIN.—It is notified that there will be No special trains across France for some considerable time to come.

DOGS.—Under no circumstances can Dogs be conveyed by the Company's passenger carrying steamers.

British India Company's Sailing to Port Said and Playmouth only,

Date.	Steamer.	Tons.
1921		
28th February	NEURALIA	9,082
About of middle of April.	MASHOBRA	8,200

Sailings to Straits, China and Australia,

Date.	Steamer.	Remarks
1921 25th Feb'	MANTUA	Calls Colombo Fremantle Adelaide, Melbourne and Sidney.

Sailings to Africa, Karachi and Persian Gulf

Date about	Steamer	
1921		
25th Feb.	LINGA	Karachi direct
28th ,,	LHASA	Karachi coasting
24th ,,	KARAPARA	East & South African Ports 1 p. m.
27th ,,	BANKURA	Persian Gulf.

Terms and Rates of Freights and Passage to P. and O. and B. I. sailings may be arranged with.

MACKINNON, MACKENZIE & CO.,
Nicol Road, Fort, Bombay.

NIPPON YUSEN KAISHA.

Japan Mail Steamship Co., Ltd.
(Incorporated in Japan.)

REGULAR SERVICE TO JAPAN VIA SINGAPORE, HONGKONG AND SHANGHAI.

Steamer.	Commander.	Tons.	Arrival.	Departure
Bielefeld	G W Long	4460	17th Feb.	24th Feb.
(a) Kawachi Maru	J. Tuji	5879	18th ,,	2nd Mar.
(b) Malacca ,,	M. Tsuruhashi	5373	24th ,,	2nd ,,
Tsushima ,,	Y. Okuno	6746	10th Mar.	23rd ,,
(b) Tomiura ,,	J. Wada	3821	17th ,,	21st ,,
Tenshin ,,	M. Kitamura	4021	20th ,,	2nd Apr.
Delagoa ,,	A. Kusakari	7148	8th ,,	3rd ,,

(a) This steamer has 3rd class accomodation.
(b) These steamers arrive from New York and sail for Calcutta via Colombo and Madras.

For freight and passage apply to

E. TAGAMI,
Manager.

Hornby Road, Fort, Bombay.

OSAKA SHOSEN KAISHA.

(Incorporated in Japan.)

REGULAR SERVICE TO JAPAN VIA SINGAPORE AND HONGKONG.

Steamer.	Captain.	Arrival.	Departure.
Ganges Maru	T. Inoue.	26th Feb.	9th Mar.
Indo Maru	S. Arai	1st Mar.	10th Mar.
Sam Maru	S. Kondo	25th Mar.	6th April.
Malay Maru	T. Shimazaki	12th April.	22nd April.
Indus Maru	R. Yano	22rd April.	4th May.
Kasado Maru	W. Miura	1st May.	18th May.

For Freight and passages, etc., apply to

K. SHIMA,
Manager.

Ballard Road, Bombay.

BANKING.

THE MERCANTILE BANK OF INDIA, LIMITED.

Subscribed Capital .....
Paid-up Capital .....
Reserve Liability of Share .....
Reserve Fund .....

HEAD OFFICE.
14, Gracechurch Street, London, E. C.

LONDON BANKERS.
The Bank of England.
London Joint Stock Bank, Ltd.

BRANCHES AND AGENCIES.

Bangkok	Hongkong	Kuala Lumpur
Bassein	Howrah (Calcutta)	Madras
Bombay	Kandy	Mauritius
Calcutta	Karachi	New York
Colombo	Kota Bhru (Kalantan)	Penang
Delhi		Rangoon
Galle		Shanghai
		Singapore

The Bank negotiates and collects Bills and grants Drafts payable at its Head Office and elsewhere and issues Letters of Credit for the use of Travellers.

The Bank receives deposits on the following terms:—

CURRENT DEPOSIT ACCOUNTS.
Interest allowed thereon at 2 per cent. per annum on daily balances up to Rs. 1 lakh.

Every description of BANKING and EXCHANGE business undertaken.
Sums above Rs. 1 lakh will be received on terms to be ascertained on application.

FIXED DEPOSITS.
Fixed Deposits are received for twelve months and shorter periods at rates to be ascertained on application.

NEW BRITISH WAR LOANS. The Bank undertakes applications for these Loans on account of Constituents and collection of interest therein as it falls due FREE OF COMMISSION.

J. B. CRICHTON.
Manager.

Esplanade Road, Bombay.

BANK OF BARODA, LTD.

Under the patronage of and largely supported by the Government of His Highness the Maharaja Gaekwar.
Registered under the Baroda Companies' Act III of 1897.

HEAD OFFICE: Baroda.

BRANCHES: Ahmedabad, Navsari, Mehsana, Dabhoi, Surat, Petlad, Patan, Amreli and Bombay.

	Rs.
Capital Subscribed	60,00,000
Capital Paid-up	23,86,280
Reserve Fund	16,00,000

CURRENT DEPOSIT ACCOUNTS.
INTEREST allowed on daily balances from Rs. 200 to Rs. 1,00,000 at the rate of 2½ per cent. per annum and on sums over Rs. 1,00,000 by special arrangement. No interest which does not come to Rs. 3 per half year will be allowed.

FIXED DEPOSITS.
Received for long or short periods on terms which may be ascertained on application.

LOANS, OVERDRAFTS AND CASH CREDITS.
The Bank grants accommodation on terms to be arranged against approved securities.
The Bank undertakes on behalf of its constituents the safe custody of shares and securities and the collection of dividends and interest thereon. It also undertakes the sale and purchase of Government Paper and all description of stock at moderate charges, particulars of which may be learnt on application.

SAVING BANK DEPOSITS.
Deposits received and interest allowed at 4 per cent. per annum. Rules on application.

C. E. RANDLE,
General Manager.

THE PUNJAB NATIONAL BANK LIMITED

ESTABLISH 15TH MAY, 1895.

	Rs.	s.	p.
Capital authorised	50,00,000	0	0
Capital Issued	31,00,000	0	0
Capital Subscribed	31,00,000	0	0
Capital Paid-up	16,65,017	8	8
Reserve Funds	15,69,859	4	5

Dividend of the rate of 12 per cent. per annum has been declared, by the Bank in paid-up capital.

HEAD OFFICE: LAHORE.

BRANCHES:

Amritsar	Hyredabad (Sindh)	Multan City
Bombay	Jullundur	Montgomery
Calcutta	Jammu	Peshawar City
Cawapore	Jhelum City	Patiala
Delhi	Karachi	Quetta
D. I. Khan	Kasur	Rawalpindi
Ferozepore	Lahore City	Sargodha
Gujranwalla	Lyallpur	Sialkot
Gojra	Ludhiana	Srinagar
Hapur		Umballa City
Hoshiarpur		

CURRENT ACCOUNTS are opened and interest allowed at the rate of 2½ per cent. per annum.

FIXED DEPOSITS are received for 12 months and shorter periods at rates of interest which can be ascertained on application.

SAVING BANK DEPOSIT.—Sums as low as Rs. 5 received and interest allowed at 2½ per cent. per annum.

LOANS, OVERDRAFTS and CASH CREDITS.—The Bank grants accommodation of terms to be arranged against approved security.

CHEQUES, HUNDIS, BILLS, etc., of outstations are bought, collected and discounted.

INLAND TRADE BILLS, etc. of approved customers discounted and Demand Drafts and Telegraphic Transfers issued on stations where the Bank has Branches and Agencies.

For other particulars and rules of business apply to.

DES RAJ MEHRA,
Manager.

BANKING.

IMPERIAL BANK OF INDIA.

CONSTITUTED under the Imperial Bank of India Act, 1920, for the purpose of taking over the undertakings and business of the Bank of Bengal, the Bank of Madras and the Bank of Bombay.

In accordance with the terms and conditions of the Imperial Bank of India Act, 1920, the undertakings and business of the

Bank of Bengal,

Bank of Madras,

Bank of Bombay,

were transferred to and taken over by the Imperial Bank of India on the 27th of January, 1921, and all communications which otherwise would have been addressed to any of the above Banks should now be addressed to the Imperial Bank of India.

Sir N. H. Y. WARREN,
Sir ROBERT AITKEN,
Managing Governors.

S. A. H. SITWELL,
Secretary and Treasurer,
Bengal.

N. M. MURRAY,
Secretary and Treasurer,
Madras.

B. A. DON,
Secretary and Treasurer,
Bombay.

THE BOMBAY MERCHANTS BANK, LIMITED.

Head Office—APOLLO STREET, FORT.
Branch:—MUMBADEVI (in the City).
AUTHORIZED & ISSUED CAPITAL .....
PAID-UP CAPITAL .....
RESERVE FUND .....
CONTINGENCY FUND .....

	Rs.
	10,00,000
	10,00,000
	97,407
	1,15,709

DIRECTORS.

Sir Goculdas Kahandas Parekh, Kt. Chairman.
The Hon. Mr. Mahomed Hajeebhoy, (Messrs Hajeebhoy Laljii & Co.).
B. K. Ghose Esq.
Lalji Govindji, Esq. (Messrs Bhuwandas Govandji & Co.).
Naranji Dayal, Esq. (Messrs. Premchan Chhaganlal & Co.).
Krishnadas Goverdhandas Madiwala, (Messrs Sakharam Mancharam).
Gopaldas Tricumji Jivandas, Esq. (Messrs Tricumji Jivandas), Managing Director.

CURRENT DEPOSITS—Interest allowed at 3 per cent. annum on Rs. 500 to Rs 1,00,000.

SAVINGS BANK DEPOSITS—Interest allowed at 5 per cent. per annum.

FIXED DEPOSITS—Interest allowed at per cent. per annum on Rs. 500 and upwards for twelve months. Rates for short term deposit may be ascertained from the Bank.

LOANS, CASH CREDITS AND OVER DRAFTS given on approved securities.

LOCAL DEMANDS BILLS collected free of charge.

Copies of rules may be obtained from the Bank on application.

GOPALDAS TRICAMJI,
Managing Director.

THE EASTERN BANK LTD

(Incorporated in England.)

HEAD OFFICE:—4, Crosby Square, London E. C. 3.

BRANCHES.

Amara, Baghdad, Bahrein, Basrah, Basrah City, Bombay, Calcutta, Colombo, Hillah, Mosul.

AUTHORISED CAPITAL	£2,000,000
PAID UP CAPITAL	£ 997,663
RESERVE FUND	£ 225,000
RESERVE LIABILITY OF SHAREHOLDERS	£1,002,358

BOARD OF DIRECTORS.

Chairman.
The Rt. Hon. LORD BALFOUR of BURLEIGH, Kt.

DEPUTY CHAIRMAN.
J. S. HASKELL, Esq.

Sir J. Leigh Wood, K.B.E.
James H. Batty, Esqr.
G. Bromley Martin, Esq.
Emile Francqui, Esqr.
Meyer Sassoon, Esqr.

BOMBAY COMMITTEE.

A. J. Raymond, Esq.
Sir Dinshaw Manockjee Petit, Bart.
Narottam Morarjee Goculdas, Esq.

BOMBAY BRANCH.
Corner of Hornby Road and Churchgate St.

WOULD YOU POSSESS

that strange mysterious power which charms and fascinates men and women, influences their thoughts, controls their desires and makes them supreme masters of every situation? Life is full alluring possibilities for those who master the

SECRETS OF

HYPNOTIC

Influence, for those who develop their magnetic powers. You can learn at home; cure diseases and bad habits without drugs; increase your income; gratify your ambitions; drive worry and trouble from your mind; improve your memory. Overcome trials and difficulties. Our free booklet THE PRIDE OF INDIA—tells you how.

WRITE FOR IT TO-DAY.

THE LATENT LIGHT CULTURE
TINNEVELLI—INDIA.

BANKING.

THE UNION BANK OF INDIA LIMITED.

	Rs.
AUTHOR. CAPITAL	5,00,00,000
SUBSCRIBED CAPITAL	2,97,61,500
CALLED-UP CAPITAL	60,00,000
PAID-UP CAPITAL ON 18-8-20	59,76,150

HEAD OFFICE:
7, Mursban Road, Fort, BOMBAY.

SUB-BRANCHES:
Zaveri Bazar, 289, Shaik Memon Street. Share Bazar, Rogay Building, Apollo Street.

LONDON AGENTS:
THE LONDON COUNTY WESTMINSTER AND PARR'S BANK, LIMITED.

CURRENT ACCOUNTS:—Interest allowed at 2½ per cent. per annum on DAILY BALANCES up to Rs. 1,00,000. From 1st January to 30th June interest at 2 per cent. per annum is allowed on sums over Rs. 50,000 provided the balance does not fall below that figures. No interest is allowed unless the sum accrued amounts to Rs. 2 half-yearly.

FIXED DEPOSITS:—received for one year and for shorter periods at rates to be ascertained on application.

SAVINGS BANKS. Interest allowed at per cent. per annum. Rules on application.

LOANS AND CASH CREDITS are granted on approved securities at favourable rates.

SHARES AND SECURITIES purchased and sold.

Banking business of every description transacted.

A. B. OLIPHANT.
Ag. Manager.

THE BANK OF MORVI LIMITED.

(REGISTERED IN BOMBAY).

HEAD OFFICE:—Fort, Bombay.

BRANCH:—Shroff Bazar (Bombay) and Surat.

LONDON AGENTS The National Provincial and Union Bank of England, Ltd.

Subscribed Capital	Rs. 1,00,00,000
Paid-up Capital	Rs. 40,00,000
Reserve liability for calls ...	Rs. 60,00,000
Reserve and Contingency Funds	Rs. 2,63,000

CURRENT ACCOUNTS—Interest at 2 per cent. all round the year on sums of Rs. 500 to Rs. 1,00,000.

FIXED DEPOSITS—Received for 12 months and shorter periods.

SAVING BANK DEPOSITS—Received at 4 per cent

STERLING DRAFTS and TELEGRAPHIC TRANSFERS on London bought and sold.

GOLD AND SILVER IMPORTED.

STOCKS and SHARES sold and purchased in India and England and Dividends collected.

All kinds of Banking and Exchange Business transacted.

C. I. PAREKH & CO.,
Agents.

THE BANK OF INDIA, LTD

ESTABLISHED 7TH SEPTEMBER, 1906.
INCORPORATED UNDER THE INDIAN COMPANIES ACT VI OF 1882.

BRANCH, Ahmedabad.
ORIENTAL BUILDINGS, BOMBAY.
BRANCH, Ahmedabad.

	Rs.
CAPITAL SUBSCRIBED	2,50,00,000
CAPITAL PAID-UP	1,00,00,000
RESERVED FUND	60,00,00

CURRENT DEPOSIT ACCOUNTS.
Interest is allowed on daily balance from Rs. 500 to Rs. 1,00,000 AT THE RATE OF 2½ PER CENT. PER ANNUM THROUGH OUT THE YEAR. On sums exceeding Rs. 1,00,000, interest is allowed by special arrangement. No interest will be allowed which does not amount to Rs. 2 per half year.

FIXED DEPOSITS.
Deposits are received fixed for one year or for shorter period at the rates of interest which can be ascertained on application.

SAVINGS BANK accounts opened on favourable terms Rules on application.

E. A. STRINGFELLOW.
Manager.

THE YOKOHAMA SPECIE BANK, LIMITED.

(Registered in Japan.)
ESTABLISH 1886.

Subscribed Capital	Yen 100,000,000
Paid-up Capital	Yen 100,000,000
Reserved Fund	Yen 50,900,000

Head Office—YOKOHAMA.

Batavia, Bombay, Buenos Aires, Calcutta, Changchun, Dairen, Fentien, Hankow, Harbin, Hongkong, Honolulu, Kai-Yuan, Kobe, London, Los Angeles, Lions, Manila, Nagar, saki, Newchwang, New York, Osaka, Peking, Rangoon, Riddo Jangiro, San Francisco, Seattle, Shanghai, Shimonoseki, Singapore, Surabaya, Sydney, Tientain, Hamburg, Saigon Branches:—

Tsinan, Tokio, Teingau, Vladivostock.

CURRENT DEPOSIT Accounts are opened for approved customers, and Interests is allowed at the rate of 2 per cent. per annum of daily balances of Rs. 1,000 to Rs. 1,00,000 provided that the amount of half-yearly interest is not less than Rs. 5.

FIXED DEPOSITS are received for one year or shorter period on terms which may be ascertained on application.

Every description of Banking and Exchange business transacted.

N. OTSUKA,
Manager.

Post Box No. 294.
Hornby Road, Bombay.

THE SHILOTRI BANK, LTD.,
Shilotri Bank Buildings, Tamarind Lane, Fort, BOMBAY.

SAVINGS BANK 5/-

Investments mainly in or against Terminable "Government Securities and in securities admitted by the Insurance and the Trust Acts, thus Eliminating altogether, or Minimizing to the lowest degree the danger of Loss or of Depreciation of Assets

It is not the bulk of Assets, but the Quality of Assets that counts for the Investor seeking a place for his unemployed balances.

CURRENT ACCOUNTS 3% FIXED DEPOSITS 5% to 6¼%

Apply to:— DR. PRABHAKAR S. SHILOTRI, *Managing-Director.*

HEAD OFFICE. 6/7, Clive St., Calcutta. THE NATIONAL INDIAN LIFE INSURANCE CO. LTD. MARTIN & Co *Managing Agents*

Incorporated in India 1907.

INSURE UNDER AN ENDOWMENT POLICY.
The Company pays all incidental expenses—you pay the premiums—
The Company pays you on maturity or your heirs if death occurs earlier.
NO VEXACIOUS CONDITIONS—A SIMPLE CONTRACT—PROMPT PAYMENT

For all particulars and forms apply to
BHUGWANDAS NIRMALDAS, *Branch Secretary* Bunder Road. Karachi,
M. S. HOOSAIN, *Chief Agent,* Residency Main Road, Hyderabad (Deccan)
G. N. B VAZ, *Branch Secretary;* Lipton's Buildings, 33 Apollo Street, Fort, BOMBAY.
W. ST. JOHN CHURCH, Resident Manager, Calcutta.

BANKING.

HONGKONG & SHANGHAI BANKING CORPORATION.

(Incorporated in Hongkong.)

PAID-UP CAPITAL	$15,000,000
STERLING RESERVE FUND ...	£1,500,000
SILVER RESERVE FUND	$20,000,000
RESERVE LIABILITY OF PROPRIETORS	$15,000,000

HEAD OFFICE, HONGKONG.

LONDON OFFICE, 9, Gracechurch Street, E. C.

BOMBAY OFFICE: 52, Churchgate Street.

OTHER BRANCHES.

Amoy	Johore	Saigon
Bangkok	Kobe	San Francisco
Batavia	Kuala Lumpur	Shanghai
Calcutta	Lyons	Singapore
Canton	Malvoca	Sourabaya
Colombo	Manila	Tientsin
Foochow	Nagasaki	Tsingtao
Hankow	New York	Vladivostock
Harbin	Peking	Xlolie
Hongkow	Tsing	Yokohama
Ipoh		

CURRENT ACCOUNTS opened and interest allowed half-yearly on daily balances of Rs. 1,000 to Rs. 1,00,000 at 2 per cent. per annum provided the sum accrued amounts to Rs. 5.

FIXED DEPOSITS received for varying periods on terms which may be learnt on application.

DRAFTS GRANTED AND BILLS PURCHASED on the principal commercial centres of the World.

GENERAL BANKING AND EXCHANGE business undertaken.

G. H. WILSON,
Agent.

HOTEL.

THE CHEAPEST FIRST CLASS HOTEL.

at which to put up is the

RAILWAY HOTEL

Those visiting Bombay should not fail to try the "Bombay" Hotel situated at Charney Road, in a healthy locality.

Dinner Table a speciality,

Competent Chefs. High Class Cuisny and Billiard tables.

Charney Road, Bombay.
Telephone No. 111.

EASTERN HOTEL AND RESTAURANT.

131, Medows Street, Fort.

BOARD and LODGING Rs. 5 and upwards per day. Home comforts and excellent Cuisine. Large and Airy Rooms. Hot meals can be supplied at any time between 9.30 a.m. to 9.30 p.m. Outside meals supplied. Special rates for monthly residents. Office and business people are invited to take advantage.

Your prompt service at table.

INSURANCE.

According to the Govt. of India Insurance Blue Book.
The oldest Life Office of Bengal.

THE HINDU MUTUAL LIFE ASSURANCE LIMITED.

Established 1891.

Funds and Assets over—Rs. 2,00,000.
Claims Paid Exceed—Rs. 8,00,000.
Govt. of Bengal (Official Trustee) is the trustee of the Reserve Fund.
Policies from Rs. 500 to Rs. 4,000.

LOWEST RATE OF PREMIUM.

This is the only policy holders office and the oldest purely Hindu Life Office in India. We ask every Hindu to compare our rates with any other Indian or Foreign office before assuring elsewhere.

For particulars apply to—

The Secretary or The Chief Agents
389, Bow Bazar Street Calcutta. D. SEN & Co. 1 Chowringhee Calcutta.

Agency Applications Invited.

NATIONAL INSURANCE COMPANY LTD.

HEAD OFFICE: 7, Church Lane, CALCUTTA.

This purely Indian Company was the first to deposit Rupees Two Lakhs, in one instalment, with the Controller-General for the special security of the Policy-holders.

Sound Security, Lowest rates of Premium in India—Liberal Policy terms.

"It ranks as one of the soundest Insurance Companies on the East side of India."

For all forms of Assurance please apply to

P. BANERJEA.
Secretary.

RAE & CO.,
Managing Agents
of
DHURANDHAR BROTHERS.
Chief Agents.
Bombay Presidency.

72, Apollo Street, Fort, Bombay.

THE INDUSTRIAL & PRUDENTIAL ASSURANCE CO., LTD.

118, ESPLANADE ROAD, FORT, BOMBAY.

CHAIRMAN.
Sir Fazulbhoy Currimbhoy, Kt.

DIRECTOR.
The Hon'ble Mr. Lalubhai Samaldas, C.I.E.
Sir Hukamchand Saroopchand, Kt.
Jamshed K. Tarachand, Esq., Bar-at-Law
Jamnadas Dwarkadas Esq., (Pragjee Soorjee & Co.)
Motilal C. Setalvad, Esq. Advocate.
Lalji Naranji, Esq., J. P. (Moolji Jethe Co.) (Ex-officio).

Safest investment at minimum cost. Terms and conditions of Policies extremely liberal without any vexatious restrictions.

Automatic Non-forfeiture of Policies book to Policy-holders.

Application for Agencies invited from Influential gentlemen throughout India.

For particulars apply to:—
JIVANLAL DASTUR & CO.,
Secretaries and Manager.

Ladies Blouses Washed As. 6 to Rs. 1
" " Cleaned Rs. 1 to Rs. 2-8

Diamond Jubilee Washing Co

High Class Cleaners & Launderers.

Hamam Street, Fort,
BOMBAY. 1

KATOL

The Best Insecticide Ans. 11 per tin.

JAPAN INSECT POWDER CO.
Princess Street, BOMBAY.

BEWARE OF IMITATORS
Always use our

World-Renowned Hair Oils

Reg. No. 1.

Pari Chhap, Nagar, Narangi. Aula and Kapci As. Eight and Rupee one per bottle ry to make your eyes like Electric light

Always use our
World-renowned Real Pearl Surma

RED SURMA

It cures all sorts of eye diseases and also stys, Soreness, Opthalmic irritis, Cataract spots, etc., and makes eye cool and brilliant Rs. 50 per one Tola. Sample bottle Re I. (one only.)

MEGHJI HARIDAS & Co.

Opp. Madhav Baug. Khakhar Buildings,
BOMBAY.

Tele: No. 4185 Tele: add. Kopti C, Bombay

M. M. KOPTI AND CO.

TILE, MARBLE & TANDUR POLISHED STONE, MERCHANTS & CONTRACTORS
48, 50 Customs House Road, Fort,
BOMBAY.

H. N. MISTRY & Co.

Always large stock on hand of
White Carrara Marble Tiles and Slabs
Real Belgium Black Marble Tiles and colour
English White Glazed Tiles and Skirting tiles, etc.
Old Custom House Road,
Circle, BOMBAY.
Tel. Add.—SATSANG.
Telep. No. 5741.

To buy or not to buy— that is the question!

Dott's Patent **HOME PRINTER** In English

A KEY TO PRINTING
FOR PRIVATE & COMMERCIAL USE

It has specially been invented for printing of Job Works. It contains lead types that are generally used in printing, leak-wood Press fitted with Iron handle, all sorts of accessories for printing and the direction for use. In fact it is a complete printing Press in miniature. No printing experience is required. The direction will clearly show you the real path for printing. Do patronise it and print anything you like as it is a HOME INDUSTRY.

No.	Size of Press.	Types.	Price
1	12x10 in. Demy Qt. Size	1100	Rs. 25
2	9x6 in. Letter Size	1000	Rs. 15
3	7x4 in. Post Card Size	1000	Rs. 10
4	6x3 in. Visiting Card Size	500	Rs. 6

N.B.—¼ of the Value must accompany the order as an advance.

Trial orders are always welcomed by

S. C. DUTT & B. K. DUTT.
100, Durga Charan Mitter St. P. O. Beadon Sq CALCUTTA

FOR PRINCES AND RICH-MEN ONLY.
THE

Royal Yakuti.

This Yakuti or life giving nectar has been prepared from the best, choicest and richest vegetable drugs. This valuable medicine is used in large quantities not only by our Rajas, Maharajas, Nawabs and many of the nobility, aristocracy and gentry in this Country; but it is greatly patronised by people in all countries of Europe, America, Asia and Africa. It is needless to expatiate upon its magical qualities of this our invaluable medicine. We recommend it especially to those persons who desire to tone the nervous system, to strengthen the body, refresh the memory, and to guard against debility. Suffice it to say that the use of this medicine is recommended to those who have any faith in the Ayurvedic medicines. It works like a charm and the effect is lasting. It replaces lost power and rejuvenates the emaciated and it is enough to say that musk is not that which a perfumer admires. It is that which diffuses fragrance of its own accord. Price per tin containing 48 pills, Rupees ten only. Dr. KALIDAS MOTIRAM.—RAJKOT—(Kathiawar). India.

YOUR FAMILY FRIEND

We cure all aches and pains and sprains, inflamation, cough, cold, cuts bruises, etc by

AMRUTANJAN

The first-aid family remedy, Costs 10 As. Only. Get one and keep it handly can be had everywhere

AMRUTANJAN DEPOT

Suppliers of NEW A. C. & D. C. Electric Motors and Dynamos, Standard Voltage, always IN STOCK up to 100 H. P. *wiring and installations undertaken.* Also Hand and Power Pumps for TOTAL HEADS UPTO 200 ft.

Prices defy competition.

THE INTERNATIONAL ENGINEERING CO.,
ENGINEERS & CONTRACTORS,
17-19, Elphinstone Circle, Fort,
BOMBAY.

Telegrams—Thineco. Telephone No. 3825 Post Box No. 814

THE REX
KING OF TYPEWRITERS
Guaranteed for ten years

Messrs. SEARS ROCBUCK & Co.

Of U. S. A., use nearly
ooo Rex, Typewriters to
the exclusion of all others.

The Last word in

Strength, Durability, Visibility, Convenience, EASE AND SPEED

Many advantages possessed by no other typewriter—you try it before you buy it—and you get it at a tremendous saving.

CARBON PAPERS AND RIBBONS ALSO STOCKED.
SOLE AGENCY IN INDIA:—

T. H. KHANNA,

10, Homji Street, Elphinstone Circle, Fort, BOMBAY. Tel. 3923,

---

PEARSE'S BREAD.

In order that our regular Customers' may not be cheated. either by the shop-kseper, or the Bhaiya retail-bread vendors, by trying to pass loaves of other inferior makes as ours, we imprint each of our loaves, with our embossed name tablet.

PEARSE & Co.

which will serve as a guarantee, to our regular Customers, of their getting the genuine stuff.

Please therefore beware of spurious imitations, and see that the loaf that you use bears Pearse's name tablet.

Ours is the only **Steam-bakery** in Bombay, fully equipped with up-to-date machinery. The flour we use is of the **superfine quality**, and it is kneaded entirely by machine process- Furtber we do not use Toddy or such native effervesence for our bread, but it is made only from the **best English hops** hence we are in a **position** to **offer** to the public, Bread, that is **wholesome, nutritious, easily digestible, palatable,** and **untouched by hand** in its preparation.

To avoid tediousness of making daily payments, we offer the following **concession rates,** and invite new customers to register soon ther names with us and **open monhtly accounts.**

First quality (1 lb. full loaf) 8 to a Rupee.
" " (lb. half ") 16 to a "
5 oz. Servants Goothi 24 "

PEARSE & Co.,

Bakers Confectioners and Cateres,
Apollo Street, Fort, BOMBAY.

Fielding and Platt, Ltd.

Semi-Diesel

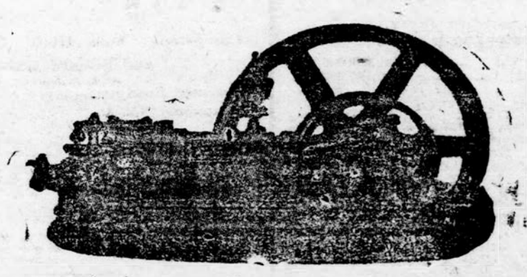
Crude Oil Engines

AND

Suction Gas Plants

NO WATER INJECTION

SAFE
SIMPLE
RELIABLE
ECONOMICAL.



USE
SAME
DIESEL
ENGINES

40 Years' Experience British throughout Thousands working

STOCKS HELD BY **Moolji Haridas & Co.**

Post Box No 135, Garnac Bunder. BOMBAY

Agents for the **Bombay Presidency, Rajputana, Sind, Baluchistan Punjab, Central and United Provinces.**

Everything for
The Well Dressed Man

—from a collar Stud
—to a dress Suit.
at

O. S. CASSIM BROS

TAJ MAHAL HOTEL, Apollo BUNDER.

OPEN TO ALL

WHOLESALE & RETAIL

Real German Rolled-Gold jewellery of the special mark

TELEGRAMS: "WATCH" BOMBAY.

SP

TELEPHONE No. 4867.

Such as Chains, Pins, Tiepin, Brooches, Muschians etc., etc., in various patterns and designs.

Watches, clocks and timepieces of various sorts by well known Manufacturers of **FRANCE, GERMANY** and **AMERICA.**

THE ONLY Representatives in INDIA for SOHLD & Co. La Cheaux de Fonds. (Swiss.) the famous Manufacturers of fashionable pocket & wrist watches.

A Visit Earnestly Solicited at

VALY FATEH MOHMAD & Co.,

39-41 ABDUL REHMAN STREET, NEAR CRAWFORD MARKET, BOMBAY.

Every satisfaction Cooking guaranteed Booklet free on request

ANNAPURNA COOKER CO
Near Cinema
GIRGAUM.

KATOL
STICKS

Destroys Mosquitos Rs. 1-4 per box.
JAPAN INSECT POWDER CO.
Princess St., BOMBAY.

DO YOU REMEMBER
OR
HAVE YOU FORGOTTEN ?

Note quickly and visit our old shop to buy Saffron, Musk, Amber, Baras—Kapur—Myrrabolams—Momial Silajit—Khaydoen, etc.

D. Shantilal Kantilal & Co

Jumma Masjid, BOMBAY.

CHEAP PERFUME HOUSE

Just unpacked

Best Selected France Perfumery of Messrs. Coty, Houligant, Bichara, Rigaud and Rodger, Gallet etc., etc.,

THE

Praful Perfume Store,

Lohar Chawl, BOMBAY 2.

"Phoenix Lager" A Quality Beer.

You will never get such quality in the whole of market.

Challenge excellence of quality, purity, taste and palateness.

Sole Agents:—

Comar & Co.

Army Contractors
Frere Road.

THE

EASTERN ELECTRIC LIGHT & POWER CO.,

Empire Buildings, Hornby Road, Fort, BOMBAY.

(Estd. 1891)

Telepone No. 595. Telegrams:—"EASTLIGHT."

FURUKAWA WIRES

Just unpacked Consignments of

Insulation Testing Sets,
Heating Apparatus,
Boilers, Toasters, Irons,
Heating Plates,
Watchman's Clocks
Fancy Presentation Table Lamps
Illumination Strips

Also Pumps, Motors, A. C. & D. C. Fans, etc.

Prices on Application,

SUPERIOR MAKE

Digitized with financial assistance from the Government of Maharashtra on 09 April, 2017

SALES BY AUCTION.

BENNETT & CO.

AUCTION SALE OF YARNS.

THIS DAY WEDNESDAY, the 2nd inst. at 3-30 p.m. (S. T.), Messrs. BENNETT and Co., will sell by Public Auction at Old Sunderdass Mill compound, Byculla, at the godown of Messrs. John Ormerod and Sons (Eastern Agency), Limited, by order of Messrs. John Ormerod and Sons (Eastern Agency), Ltd., and on account and risk of the defaulting purchaser, the National S. W. and Hosiery Mills, Ltd:—

J O/925 S Bombay Ex S S "Prinz Friedrich Wilhelm".
5 cases—40s American Twist on cops 1,794lbs
4 cases—60s American Weft on cops 795lbs.
4 cases—50s Egyptian Twist on cops 832lbs.
4 cases—70s Egyptian Weft on cops 837lbs.
J O/925 S Bombay Ex S S "City of Karachi."
6 cases—40s American Twist on cops 1,310 lbs.
3 cases—60s American Weft on cops 591lbs.
5 cases—50s Egyptian Twist Weft on cops 1,037lbs.
6 cases—70s Egyptian Weft on cops 1,258lbs.
J O/925 S Bombay Ex S S "City of Genoa."
9 cases—40s American Twist on cops 1,901 lbs.
3 cases—60s American Weft on cops 581lbs.
10 cases—50s Egyptian Twist on cops 2,070 lbs.

A deposit of 25 per cent will be required at the time of sale.

AUCTION SALE OF VALUABLE LANDED PROPERTY AT DHUNJI DOONGRI STREET OTHERWISE CALLED MOTTA MOHOLA.

Under instructions from N. H. Moos, Esq. the Receiver appointed in Suit No. 1767 of 1918 (Abdul Ali Shaik Matcheeswalla v Jenaboo widow of Shaikh Adam Abdually Matcheeswalla and others) and pursuant to the directions contained in a consent order dated the 6th December 1921, Messrs. BENNETT and Co., will sell by Public Auction the following property:

THIS DAY WEDNESDAY, the 2nd March 1921, at 4-30 p.m. (S. T.) on the premises.

LOT No. 2:—Piece of perpetual Farzandari land with tenements and buildings standing thereon situate at Dhunji Doongri Street containing 718 square yards Ward No. 671 to 674 and Street near No. (1) and 45, 47, 49, 51 and 53.

For further particulars and condition of sale apply to Messrs. Mulla and Mulla Solicitors or to the undersigned.

AUCTION SALE OF ENGLISH FURNITURE AND CUTLERY CABINET, PIANOS, ETC

Messrs. BENNETT and Co., will TO-MORROW THURSDAY, the 3rd March at 3-30 p.m. (S. T.), sell by Public Auction at their Rooms by order of the concerned:—18 cases English furniture such as glass and crockeryware, cutlery cabinet, silk and leather lined Chesterfield sofas and chairs, piano glass door cabinets, book cases, sideboard, dining table, wardrobes, bedsteads, chest of drawers, etc., etc.

The above is on view.

AUCTION SALE OF COTTON.

On SATURDAY, the 5th March 1921 at 5 p.m. (S. T.), Messrs BENNETT and Co. will sell by Public Auction at the Cotton Green Colaba by order of Messrs. Dharamsey Jaitha and Co., and on account and risk of Mr. Rupchand Shivjiram:—

83 Full pressed bales of Jamner Cotton lying in Godown No. 18A, 2nd and 3rd Pasta Lane, Colaba.

A deposit of 25 per cent will be required at the time of sale.

On SATURDAY, the 5th instant at 3-30 p.m. (S. T.), Messrs. BENNETT and Co., will sell by Public Auction at their Rooms, a quantity of grey and coloured piecegoods etc

AT 2 P. M. (S. T.).

1 secondhand rubber-tyred victoria in good order
1 secondhand rubber-tyred palanquin office shigram.
1 secondhand rubber-tyred vis-a-vis, in good order.
1 Grey Arab horse, aged, quiet in harness.

BONA-FIDE SALE.

Under instructions from the Executors of the late Mr. Bhaishunker Nanabhoy, Solicitors, Messrs. BENNETT and Co., will on MONDAY, the 7th March, 1921 at 3 p.m. (S. T.), sell by Public Auction at Andheri opposite the station and next to the Parsis Fire Temple, Marazban Road, very valuable and handsome teak and blackwood household furniture, dining table, arm and without arm chairs, sideboard, dumbwaiters, suite of sofas and chairs mirror almyrahs, chest of drawers, teapoys lamps, bedsteads, verandah benches, etc etc. the above will be on view four days before the sale.

By order of the Municipal Commissioner for the City of Bombay, Messrs. BENNETT and Co. will sell by Public Auction at the Arthur Crawford Markets, TUESDAY, the 8th March, 1921; at 10 a.m. (B.T.) the right of collecting fair ground and feeding fees from cattle dealers; butchers, and all others at the Bombay Municipal Slaughterhouses Bandra, for 12 months, from 1st April, 1921, to 31st March 1922.

For further particulars and conditions of sales, respectively, apply at the Municipal Commissioner's Office, Fort, or at the Office of the Superintendent of Markets Arthur Crawford Markets or to the Undersigned.

The Municipal Commissioner does not bind himself to accept the highest or any offer.

On MONDAY, the 14th instant at 2-30 p.m. (S. T.), Messrs BENNETT and Co., are instructed to sell by Public Auction at the G. I. P. Railway Goods Depot, Wari Bunder, the valuable and handsome teakwood and blackwood plain and carved household furniture, rich glass and crockeryware, best platedware, English cutlery cabinet, large dining table, arms and without arms chairs, large sideboard and dumbwaiters, drawing room suite of sofas and chairs, drawing room cabinets, single and double glass door almyrahs, one sweet-toned cottage piano, handsome flower vases and table ornament, rich pictures and oleographs English and blackwood carved furniture, fancy teapoys, revolving top writing table, dressing chest of drawers, marble top dressing tables, cloth and gown presses, glass door book cases, writing tables, brass and iron single and double bedsteads, one Milner safe, bosh oil stove, rich carpets etc etc. the property of J. D. Flynn, Esqr., C.I.E. Goods Supt G. I P. Railway and others

Catalogues will be published and the property on view four days before the sale

Auction Sale of very valuable landed properties at Samuel Street, Kazi Syed Street and Walkeshwar Road.

Under instructions from N. H. Moos, Esq., the Receiver in Suit No. 419 of 1917 (Jeram v. Shamji), Messrs. BENNETT and Co., will on following dates sell by Public Auction, on the premises, at 4-30 p.m (S. T.) each day the following properties:—

LOT NO. 1—Samuel Street property on FRIDAY the 18th March.

All that piece or parcel of land together with the messuage standing thereon situate at Samuel Street or Wadgadi admeasuring 214 5/9 square yards registered under Old No. 523 and New No. 6175 Old Survey No. 525 and New Survey No. 2559 and Municipal Assessment under B Ward Nos. 1589 and 1522 and Street Nos. 113-117 and 68 and bounded as follows:—On the East by the Isaji Street on the West by the Samuel Street on the North by the house of one Dharsey, on the South by the godown belonging to the estate of Dharamsey Nanji.

LOT NO. 2—Kazi Syed Street property on SATURDAY, the 19th March.

All that piece or parcel of pension and tax land or ground with the messuage situate at Kazi Syed Street admeasuring 169 square yards under Old No. 790, New No. 3171, Old Survey No. 9/192 and New Survey No. 2721 and Municipal Assessment under B Ward No. 1455 and Street Nos. 251-253 and on the North by the property of Soonderji Ladha on the South by the property of Lakhmidas Rowji Tersey, on the East by the property of Jaikissondas Gangadas Vijbhukhandas, and on the West by the Kazi Syed Street aforesaid.

LOT NO. 3—Walkeshwar Road property on TUESDAY, the 22nd March.

All that piece or parcel of land situate at Walkeshwar Road in the Town and Island of Bombay containing by admeasurement 114 5/9 square yards or thereabouts with building or Dharamsalla standing thereon assessed under No. 97 by the Collector of Municipal Rates and Taxes and bounded as follows that is to say on the East by theDharamsalla of Damodar Luxmidas, on the West by the Dharamsalla of Runchhordas Purshottamdas on the North by the Dharamsalla of Ookerda Doongersey and on the South by a public passage.

For further particulars and conditions of sale apply to Messrs. Little & Co. Attorneys for the Receiver or to the Undersigned.

Bombay, 2nd March, 1921.

BENNETT & CO.,

Bombay, 2nd March, 1921.

GANDHI & CO.

AUCTIONEERS AND COMMISSION AGENTS.
No. 52 Medows Street Fort.
Telephone No. 4927.

AUCTION SALE OF 44 BALES READY COTTON.

THIS DAY, WEDNESDAY, the 2nd March, 1921, at 4-30 p.m. (S. T.), Messrs. GANDHI and Co., Auctioneers, will sell by Public Auction at Kolaba, Bredburry Lane, at the godown No. 4 of Sheth Bharmal Shripal, by his order and on account and at the risk of defaulting purchasers, Messrs. Meghji Chattrabhuj and Co.:—

44 bales Ready Cotton (Mayji).

A deposit of 25 per cent. will be required at the time of sale.

AUCTION SALE OF VALUABLE IMMOVEABLE PROPERTIES AT UMARKHADI AND JAIL ROAD, WITHOUT THE FORT OF BOMBAY.

On TUESDAY, the 15th day of March, 1921, Messrs. GANDHI and Co., Auctioneers, will, under instructions from Messrs. Khandwala and Co., Attorneys for the mortgagee, and on account and at the risk of Jijaba Sabharam Ghogre, the mortgagor, and in pursuance of the power of sale reserved to the mortgagee, by an indenture of mortgage dated the 24th November, 1919, and made between the mortgagor of the one part and the mortgagee of the other part, sell the undermentioned properties on the premises:—

SCHEDULE.

SALE AT 4-30 P.M. (S. T.).

FIRSTLY:—All that piece of Fazandari land with the house and tenements standing thereon, situate at Jail Road South, in the Registration Sub-District of Bombay, admeasuring twenty feet six inches in breadth, forty-seven feet in length and bearing New Survey No. 3167, and assessed by the Municipality under "B" Ward No. 3430, Street Nos. 57 and 59, and bounded on the East by the property of Khoja Karimbhoy Nanji, on the West by the passage leading to the house of Balgovind Hargovind, on the North Jail Road, on the South by the sweeper's passage.

SECONDLY:—All that piece of Fazandari land with the house and tenements thereon, situate, at Umarkhadi Street, in the Registration Sub-District of Bombay, admeasuring two hundred and ten square yards and three-ninths of another square yard and bearing New Survey No. 3645 and assessed by the Municipality under B Ward No. 3578, Street Nos. 8 and 10 and bounded on the East by the property of Mohanlal Chhaganlal, on the West by the property of Balgovind Hargovind, on the North by the sweeper's lane and on the South by the said Umarkhadi Street.

For further particulars and conditions of sale, apply to Messrs. Khandvala and Co. at their office at 91-99, Medows Street, or to the undersigned.

GANDHI, & CO.,
Auctioneers.

Bombay, 2nd March, 1921.

MENESSE & CO.

AUCTIONEERS
No. 81. HUMMUM STREET, FORT.
Telephone No. 4880.

AUCTION SALE OF VALUABLE AND UNCLAIMED BOOKED AND UNBOOKED ARTICLES.

Under instruction from the B. B. and C. I. Railway Company, and in accordance with Sections 55 and 56 of the Indian Railways Act IX of 1890, Messrs. MENESSE and Co., will sell by Public Auction, on SATURDAY, the 19th March, 1921, at 12 noon, (S. T.), at the Railway Company's Goods Depot, Colaba next to the Tramway Co., Offices:—

A quantity of booked and unbooked parcels, articles of clothing cloth, umbrella, caps, etc., etc.,

A descriptive list of booked articles can be seen at any station on the broad gauge section of the B. B. and C. I. Railway.

AUCTION SALE OF 52 BALES CHINA MILLS YARN No. 12S.

Messrs MENESSE and Co will sell by Public Auction on WEDNESDAY, the 2nd March, 1921 at 1 p.m. (S. T.) at Tamba Kata near Hanuman Tempie, Pydhowni by order of the Office concerned and on account and at the risk of the defaulting purchaser Mr. Chabildass Nathoobhoy of Tamba Kata the following goods:—

52 Bales China Mills Yarn No. 12S.

A deposit of 25 per cent. will be required on the lots being knocked down.

MENESSE & CO.,
Auctioneers.

Bombay, 2nd March, 1921.

DR. I. P. ENAD,

Soap-expert of twenty years' standing is now in Bombay. For instructions in manufacturing soap on small and large scales consult him at MANILAL MANSION, Lamington Road, BOMBAY, No. 7.

SALES BY AUCTION.

MESSRS. MEHTA & CO

On Government and G. I. P. Railway List.

AUCTION SALE OF 3 CASES CONGO RED COLOUR.

THIS DAY WEDNESDAY, 2nd Mar. at 3-30 p.m. Messrs. MEHTA & Co., will sell by Public Auction by order of Messrs. Gurditsingh Gulabsingh & Co., at their shop at Vadgadi and on account and at the risk of the defaulting purchaser Gunny Essack of Chukla Street.

1 Case 100 lbs. Congo Red Colour 12B. German Make Tiger Brand of Bayer & Co.
2 cases each 100 lbs. Congo Red Colour 5A German Make Tiger Brand of Bayer & Co.

NOTICE

The Auction Sale of the Remaining Unclaimed Goods etc. at Wadi Bunder will be proceeded with to-day at 2-30 p.m. (S. T.).

AUCTION SALE OF A VERY VALUABLE LANDED PROPERTY AT BROACH STREET ON THE ELPHINSTONE LAND ESTATE OF THE BOMBAY PORT TRUST.

THIS DAY WEDNESDAY, the 2nd March, at 1-30 p.m. (S.T.), Messrs. MEHTA & Co will sell by Public Auction at the premises by order of Messrs. Daphtary Fereira and Divan, Attorneys for Mr. Gajanan Bhimrao, the Mortgagee herein and on account and at the risk of the mortgagor, Mr. Keshevji Devcaran in, exercise to the power of sale reserved to the said mortgagee, under an indenture of mortgage dated the 15th November, 1915, the undermentioned very valuable landed property:—

All that piece or parcel of land or ground situate at Broach Street on the Elphinstone Land Estate of the Bombay Port Trust in the Island of Bombay, containing by admeasurement five hundred and eighty square yards or thereabouts and bounded as follows:—That is to say on or towards the north by the said Broach Street on or towards the South by the property of the Trustees of the Port of Bombay on or towards the East by land formerly in the occupation of the late Narayen Virji and now of the Trustees of the Ananda Bawa Athalaya of Jamnager and on or towards the West by land in the occupation of Champsi Hirji which said premises are assessed by the Collector of Land Revenue under New Survey No. 3186 and are situate in the Registration Sub-District of Bombay and which are comprised in and demised by the indenture of lease dated the 23rd January, 1883 and made between the said Trustees of the Port of Bombay of the one part and Booja Jetha of the other part together with the messuage tenement godown or building erected on the said piece or parcel of land and assessed by the Assessor and Collector of Municipal rates and Taxes under B Ward No. 5411 (2) and Street No. 58-A.

Further particulars, conditions of sale and inspection of title deeds can be had of Messrs. Daphtary, Ferreira and Divan, Attorneys for the mortgagee Mr. Gajanan Bhimrao, at their office at 109, Medows Street, Fort, or of the undersigned.

AUCTION SALE OF 126 BALES BURNT COTTON IN THE G. I. P. RY. YARD, AT COLABA.

Under instructions from the G. I. P. Ry. Co., and in accordance with Sections 55 and 56 of the Indian Ry Act No. IX of 1890, Messrs. MEHTA & Co., will sell by Public Auction on SATURDAY, the 5th March, at 5 p.m. (S.T.), at the above address.

100 Bales burnt cotton.
(Invoice No. 2 of 22/11/1920 Ex Raja Kashpur to Colaba.)
26 Bales burnt cotton.
(out of 104 Bales under Invoice No. 70 of 4/12/1920 Ex Burhanpur to Colaba.)

Cash will be required at the time of sale and the goods to be removed at the same time.

AUCTION SALE OF MOTOR CARS.

On SATURDAY, the 5th March at 3 p.m. Messrs. MEHTA & Co. will sell by Public Auction at their Rooms at 25, Medows Street, Fort, by order of the concerned.

One "Fiat" Motor Car model 1912 with Bosch Magneto and Zenith Carburetor, newly overhauled and painted with all accessories in complete working order.

One "Darracque" Motor Car 4 cylinders with Hup. 5 seater body, recently overhauled and in perfect running order.

MEHTA & CO.,
Auctioneers.

Bombay, 2nd March, 1921.

MESSRS. SORABJEE COWASJEE & CO.

Auctioneers and Commission Agents.
(21, Medows Street, Fort, Bombay.)

AUCTION SALE OF VALUABLE IMMOVEABLE PROPERTY OR A GODOWN SITUATE AT BROACH STREET ON THE ELPHINSTONE ROAD ESTATE.

HIGH COURT.
Suit No. 260 of 1920.
Girdharlal Harilal Mehta
vs.
Ramji Samji and another.

Messrs. SORABJEE COWASJEE and Co., Auctioneers, will, under instruction from an order of Messrs. Amin and Desai, Attorneys for Syhamji Champsey, the Receiver appointed in the above suit, sell by Public Auction on THURSDAY, 3rd March, 1921, at 4-30 p.m. (S. T.), on the premises the undermentioned property.

PARTICULARS OF PROPERTY.

All that piece or parcel of land or ground, comprised in and demised by the Lease, dated 3rd April, 1883, made between the Trustees of the Fort of Bombay of the one part, and Shunderji Sheevji of the other part, containing by admeasurement 611 4/9 square yards or thereabouts together with all messuages, tenment or buildings standing thereon, situate, lying outside the Fort of Bombay, in the Registration Sub-District of Bombay and assessed by the Collector of Land Revenue and assessed by the Municipality of Bombay under B Ward No. 5410 and Street No. 56 and bounded on or towards the North by Broach Street, on or towards the South by the vacant ground belonging to the Trustees of Bombay, on or towards the East partly by the land in occupation of Khimji Jeeva and partly by the vacant ground belonging to the Trustees of Port of Bombay and on or towards the West by the land in occupation of Naran Virji.

For further particulars and conditions of sale, apply to Messrs. Amin and Desai, Attorneys for the Receiver at their office, Medows Street, Fort, Bombay, or to the undersigned Auctioneers.

AUCTION SALE OF THE CHINA MILLS, LIMITED.

(In Voluntary Liquidation.)

Messrs. SORABJEE COWASJEE and Co. Auctioneers under instructions from N. P. Whadia, Esquire, and Mafatlal Gagalbhai, Esquire the Liquidators of the China Mills, Limited (in Voluntary Liquidation) will sell by Public Auction, at their Sale Rooms No. 21, Medows Street, Fort, Bombay on WEDNESDAY, the 2nd day of March 1921 at 3 o'clock (S. T.), in the afternoon, all and singular the lands, hereditaments and premises together with all and singular the mill house and other building and edifices standing thereon and the boilers, engines, spindles machinery, tools, fixtures, implements, utensils and other mechanical things and appliances etc., appertaining thereto.

Further information regarding the detailed description of land, etc., and particulars and conditions of sale can be had on application to the Auctioneers.

SORABJEE COWASJEE & CO.,
Auctioneers.

Bombay, 2nd March, 1921.

AMUSEMENTS.

ROYAL OPERA HOUSE
BOMBAY'S MOST CENTRAL THEATRE.

RENDEZVOUS OF THE CULTURED.
EVERY DAY AT 6-30 P. M.
LAST THREE NIGHTS OF THE REMARKABLE PICTURE DRAMA

"Indestructible Wife"

Is your wife outpacing you? Do you want to know how to keep up with her? See this film.

Prices: Re.1-8, Re. 1, ans. 8 and 4,(Seats in Side Boxes Rs. 2) (Dress Circle Boxes Rs. 5 each.)

IN RESPONSE TO GENERAL PUBLIC REQUEST
EARLY COMMENCEMENT!
EARLY COMMENCEMENT!!
MAURICE E. BANDMAN
Presents
The Bandman Comedy Co.
Sunday 6th March MATINEE at 5 p.m.
NIGHT AT 9-30 P.M,
The great dramatic success
"ROMANCE"
From the Lyric Theatre,

Monday 7th & Tuesday 8th at 9-30 p.m.
The screamingly funny Comedy
"NOTHING BUT THE TRUTH"
From the Savoy Theatre.

Wednes. 9th & Thurs. 10th at 9-30 p.m.
The Cyril Maude's Masterpiece
"BEAUTY & THE BARGE"

Night Prices: Rs. 6, 5. 3, 2, and 1. Special Matinee Prices: Rs. 4, 3, 2, 1 and Annas 8,

PLANS NOW OPEN AT S. ROSE & Co.

TO-NIGHT
Messrs. K. D. and BROTHERS present
A Grand Sporting Drama!
"A SON OF DAVID"
(5 REELS—5,000 FEET.)
Featuring the Sweetheart of the Turf
POPPY WYNDHAM

There is a fine sporting film showing at the Globe this week. This is "A Son of David, a Walturdaw-Broadwest production, and it features Poppy Wyndham, Constance Baekner, Robert Vallis, Arthur Walcott and Ronald Colman.

It is a story of love and the prize-ring.

A Comedy in the Programme.

Four shows Daily: 5-30; 7; 8-45 and 10-30 p. m. (S. T.)

Globe Cinema
(Sandhurst Road).

Bombay's Popular Picture Rendezvous
CINEMA MAJESTIC
(Tram Terminus, Girgaum)
present
THE FOURTH INSTALMENT.
of the Newest Magnificent Serial
TRAILED by THREE
featuring
DAINTY MISS FRANKIE MAN
with
The famous American Star
STUART HOLMES

This week episodes 10-11-12
With a two-reel vitagraph comic
SQUARS & SQUABBLES.

Four shows daily at 5-15, 7, 8-45 and 10-30 p. m.
Prize shows on Sat., Sun. and Bank holidays at 3-30 and 5-15

LEON KENDAL
THE WORLD—RENOWNED
PALMIST
ASTROLOGER
is now in Bombay on a short visit and may be consulted at the
Taj Mahal Hotel,
(Room No. III, First Floor.)
Consultation Hours 9 a.m. to 5 p.m.

AMUSEMENTS.

THE EXCELSIOR
THE LATEST FROM ENGLAND
To-Night at 9-30 p.m.
EASTERN TOUR Ltd., presents
TREIR NEW ENGLISH COMPANY
THE
"WRANGGLE TAGGLES"
DIRECT FROM THEIR RECENT SUCCESSES FROM ENGLAND
IN MUSICAL COMEDY
and
VARIETY
ENTIRE CHANGE OF PROGRAMME.
REDUCED PRICE MATINEE.
Sunday 6th March at 5-30 p. m.
Plan at Rose & Co. upto 6 p. m. after 7 p.m. at the Theatre.

THE EXCELSIOR
Daily at 6-30 p. m.
"THE GIRL PROBLEM"
Featuring a New Star
GORINNE GRIFFITH
H. R. H. The Duke of Connaught at Delhi
"Inauguration of Council of State and Indian Legislative (Council) Assembly."

The Empire
To-day 6-30, 8-15 and 10 p.m.
Mary Miles Minter
IN
"The Innocence of Lizette"
H. R. H. THE DUKE OF CONNAUGHT OPEN THE LEGISLATIVE COUNCIL.
GARDEN PARTY BY PRESIDENT OF THE BOMBAY MUNICIPALITY AT MALABAR HILL GARDENS.
H.R.H. The Duke of Connaughts in Poona.

The Empress
TO-DAY AT 6-30, 8-15, and 10 p.m.
CONCLUDING CHAPTERS OF
The Serial of a Thousand Mysteries and Thundering Thrills
"TRAIL OF THE OCTOPUS"
Featuring the immensely popular Stars
BEN WILSON
and
NEVA GERBER
avert the Greatest Tragedy that the world has ever known. See
FINAL CHAPTERS
13th, 14th and 15th EPISODES

IMPERIAL
THE PREMIER PICTURE PALACE OF BOMBAY
LAMINGTON ROAD
To-Night
THE GRAND FINALE
OF
THE PIRATE GOLD
Episode Nine and Ten
PATHE CARTOON
PATHE GAZETTE
Latest
A POLLARD COMIC
Next Week
"THE BUTTERFLY MAN"
A fascinating story of Women's Conventions and Men's Intention,
Time
7, 8-45, and 10-30 p.m daily
Matinees on Bank Holidays and Saturdays at 5 p.m. and Sundays at 3-30 and 5-15 p. m.
POPULAR PRICES
ALWAYS A GOOD SHOW

AMUSEMENTS.

ROYAL OPERA HOUSE
BOMBAY'S MOST CENTRAL THEATRE
LAST FOUR NIGHTS!
LAST FOUR NIGHTS!!
To-NIGHT AT 9-30
MAURICE E. BANDMAN
presents
THE CELEBRATED RUSSIAN CLASSICAL DANSEUSE & PIANISTE
THAMARA SWIRSKAYA
Assisted by
MARGOSHA
The world renowned violin virtuoso
POSSESSING TALENTS NEVER SEEN BEFORE IN BOMBAY.

ANOTHER COMPLETE CHANGE OF PROGRAMME TO DAY.

SPECIAL MATINEE AT REDUCED PRICES ON SATURDAY 5th MARCH at 5 P.M.
Night Prices: Rs 5, 4, 2, 1 and Ans. 8.
Matinee " Rs 2, 2, 1 and Ans. 8
BOOKING AT S. ROSE & Co.

To-night!
and
This Week!
The Momentous and Sensational Picture which
Messrs. K. D. & BROTHERS
are at last allowed to Screen
"Damaged Goods"
The only authentic Screen Version of Mons, Briuex to Great Stage Play, that actually galvanised Europe and America by its wonderful outspokeuness!
By Special Order of the Bombay Board of Film Censors.
FOR ADULTS ONLY.
Children under 14 will not be admitted.
It contains no scene to provoke scandal, or arouse disgust, nor is there in it any obscene word.

"Damaged Goods"
(6 Reels—6,000 feet.)
Here is what three London newspapers said abont it:—It is to those who think and seek enlightenment that "Damaged Goods" should appeal. It is a reply to the bitter cry of the sad Hero of the Drama "we ought to be taught." Well, here is teaching as vivid, as sane, as delicate, as human language will allow. —*Sunday Times.*

The facts are stated in the course of this production, and it is a public serviee to have them stated accurately, without unnecessary offence.—*The Evening Standard.*

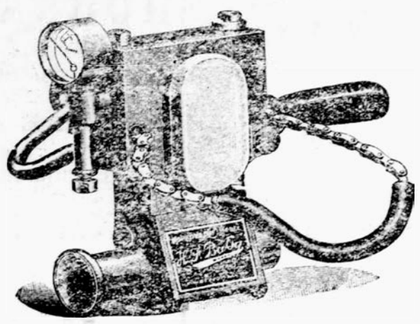
"Damaged Goods" is most powerful, the most poignant exposition of a pressing theme which we have had since "Ibsen" was produced more than a quarter of a century ago. It grips the audience by its intense logic, and its fine humanity. —*Weekly Graphic.*

THIS PICTURE HAS A NOBLE MISSION
Ignorance in matters so vital is criminal
"Damaged Goods"
AT THE
WEST-END CINEMA
(New Churney Road)
ADULTS ONLY WILL BE ADMITTED
Owing to the heavy rush please note the Special Rates:—
Box Rs. 3 each seat; Sofa Re. 1-8 each seat; 1st Class Re. 1, 2nd Class As. 8, 3rd Class As. 4.
Timings:—5-30, 7, 8-45 & 10-30 p.m. (S.T.)
Complimentary Tickets will not be allowed this week.

Don't be Puzzled
Insist upon having only Ranaghat
SYRUP BASAK
SIMPLE AND WITH HYP. LIME & TOLU
Are the best and safest medicines for cold, stubborn cough, Bronchites, weak Lungs and Consumption. Surely you cannot buy anything half as good anywhere.
Try a bottle and you will be surprised at its wonderful efficacy.
Can be had of all Chemists and from—
B. G. JACK & Co.
46, Medows Street, Fort, BOMBAY.
Literature and Price List on Application
SOLE AGENTS FOR—
RANAGHAT CHEMICAL WORKS
Ranaghat, BENGAL.

HF VULCANIZING **Tyre Saving · & · Safe Tyres** HF VULCANIZING

NO CAR IS COMPLETE WITHOUT A "BABY!"



"A STICH IN TIME SAVES NINE."

The H.F. "Baby" Vulcanizer.

THE H.F. "Baby" Vulcanizer is especially intended for **repairing MOTOR covers and tubes** up to and including 105 m/m, although often used on larger tyres for moderate sized repairs. Among owners of Ford and Similar tyred Motor Cars this model is particularly popular, and it is to be remembered that the tyres of the delivery van, as well as of the private car, will profit immeasurably by its use.

THE H.F. "Baby" Vulcanizer consists of a gun metal steam generator heated by a methylated spirit burner. One side of the appliance is fitted with a curved mould for repairing covers, the other side is provided with a pressure pad for vulcanizing tubes. The correct vulcanizing temperature is indicated by the steam pressure as registered by the pressure gauge.

THE H.F. "Baby" Vulcanizer is capable of repairing both tubes and covers on the well-known H.F. principle. No patches are used, and the new rubber filled-in the damaged area becomes, after vulcanization, an integral part of the tyre. It should be noted that tread cuts are repaired by the H.F. "Baby" Vulcanizer without removing the tyre from the wheel.

PRICE, including tools and a supply of materials, the whole packed in case for touring .. **Rs. 110-0 Complete.**

The Advance Motor Co.,

ACCESSORY SPECIALISTS.

CHOWPATI .. .. BOMBAY.
Telep: No. 5121. Telegr: "AUTOMOTIVE."

Special Lines for March.

WE WANT YOUR ORDERS FOR

Afternoon Lounge Suits, Nut Brown Serge, Fine quality Rs. **85**.
Smart Lounge Suits of Superfine Navi Serge Rs. **75, 80, 85**.
Stylish Suits of Nut Brown Fancy Herring-Bone Serge Rs. **85**.
Summer-Weight Flannel Suits, in Navy Dark Green, with neat White Stripes .. .. .. Rs. **59-8**
Officers' Khaki Wool Uniforms, Very Special Rs. **55** & **85**.
Gent's. Smart Blazers of Light weight Navy Flannel, with neat White and Red Stripes, with Gilt Buttons Rs. **30** each.
Useful Sports Coats of Flecked Tweed Rs. **19** only.
Knicker Breeches of Serviceable Tweeds Rs. **14-8** only.
Serviceable Business Suits of White Drill (2 Pieces) .. .. Rs. **10, 12, & 14.**
Dressy Business Hot Weather Suits in Serviceable Tussores (2 Pieces) .. .. .. Rs. **10** to **30** per suit.
Parsee and Hindu Long Coats of strong Benares Cord Silk .. .. Rs. **14-8** each.
Hindu Long Coats of Gandhi White Khadi (Defies the Dhoby) .. .. Unlined Rs. **7-8** each.
Smart Neglige Mercerised Shirts, White Ground with Effective Black and Coloured Stripes .. .. Rs. **5-8** each.
Neat Business Shirts of Striped Cambric Rs. 3 each.
Fine Texture Cream Silk Shirts, Guaranteed to wash and wear well .. .. Rs. **9** each.
Super-Twill Tennis Shirts .. .. ..Rs. **2-8** & **2-14.**
Soft Collars of white Twill, Fine Drill and Silk As. **5** to Re **1** each.
Gent's. Pyjama Suits of Fine Quality Cotton, with Smart Stripes from .. .. .. Rs. **5-8** per suit.

THE LEADING TAILORS—

Asoka Swadeshi Stores

LIMITED

(TAILORING DEPARTMENT)

ASOKA BUILDING, PRINCESS STREET

BOMBAY No. 2.

THE

Wellknown Gents Tailors of Fort

PATRONISED BY EUROPEANS AND INDIANS

"OUR WINTER BARGAINS"

Camel Hair Cloth Dressing Gowns .. Rs. 53-8
Do. do. Sleeping Bags ingle Layer .. ,, 38-8
Do. do. do. do. ouble do. .. ,, 51-8
Do. do. Rugs Fine Quality .. .. ,, 33-0

Up country Orders by V. P. P.

A. R. ABDURREHMAN & COMPANY, TAILORS,

120, Churchgate Street, Fort, **BOMBAY.**

Telephone No. 4008. Telegrams "ARACO."

NANKANA SAHIB TRAGEDY.

GOVERNMENTS' ASSURANCE.

(ASSOCIATED PRESS.)

LAHORE, Feb. 27.

The following press communique issued by the Punjab Government:—

The police investigation at Nankana is progressing slowly. Government regrets to state that further search has revealed the fact that about 130 persons were killed on the 20th February. Statements so far recorded indicate that among the murdered were Sikhs from the Manjha. Investigation is being greatly hampered by the presence at Nankana of crowds of persons, who have come to see the site of the tragedy. Among these crowds are bad characters, whose presence has alarmed the inhabitants of the neighbouring villages to the extent of causing many of them to desert their homes. To meet this situation a detachment of cavalry has been detailed to patrol the affected area, and, it is hoped that this will restore confidence. The attention of the Government has been drawn to the fact that the late Commissioner of Lahore is being blamed for a letter which he wrote sometime ago to Baba Kartar Singh Bedi. The letter ran as follows:—

LATE COMMISSIONER'S LETTER.

With reference to our conversation of the 18th December about the claim of Mahants to peaceable possession of the shrines in which they hold established rights I write to say that any person who attempts to eject forcibly any Mahant or other person holding rights in a shrine is liable to punishment under the Criminal Law. The Mahant may, if he has reasonable cause to suppose that he will be forcibly removed from his shrine, apply to the District Magistrate for police protection, provided he pays for the cost of such protection. He may also, if he wishes, complain under Section 107, Criminal Procedure Code and ask for security to be taken from persons likely to use force to him. If, in spite of precautions or without having taken any precautions, he is rejected from his shrine, he can sue for recovery of his rights and also bring criminal proceedings."

This letter was issued on the full authority of Government and does no more than inform the Mahants of the legal remedies open to them in case their shrines were illegally threatened or attacked. Similarly, endeavours have been made to persuade the leaders of the party, which desire a change of management to confine themselves to processes allowed by the Law. It is false to say that Government or its officers have done anything to justify the use of violence by either party and Government is prepared to take all necessary legal action to vindicate any of it's officers, who is unjustly accused of having in any way connived at or been privy to the dastardly crime committed at Nankana, on the 20th February, last.

BEHAR & ORISSA COUNCIL.

GOVERNMENT AND NON-COOPERATION.

(ASSOCIATED PRESS.)

PATNA, Feb. 28.

At the meeting of the Behar and Orissa Legislative Council to-day, Sir Walter Maude presiding, Dewaki Prasad Sinah asked for leave to move for the adjournment of the House to discuss a question of definte political importance, namely, the recent circular of the Government to District Officers regarding Non-Cooperation. The President read a notice of motion. Khan Bahadur Mainy wanted to oppose the motion. 21 members supported Mr. Sincha, and leave was granted. The question would be discussed at 4 p.m.

SNATCHING OF WINE BOTTLES.

ACCUSED CONVICTED.

(ASSOCIATED PRESS.)

NAGPUR, Feb. 28.

Sherkhan and Lalkhan, who were arrested under Section 392 I. P. C. for having snatched two bottles of wine were convicted and sentenced to detention till the rising of the Court, together with a fine of rupees one hundred each. Out of the fine rupees forty are to be paid to the complainant as compensation. The fine was paid forthwith.

CONDITIONAL ACCEPTANCE OF PROPOSED COMMITTEE.

(ASSOCIATED PRESS.)

CALCUTTA, Feb 28.

The only development up to this evening regarding the threatened telegraph strike is that the Central Committee of the Telegraph Association as a result of a communication from the Director General has replied that the proposed committee is acceptable provided that the road is left open for negotiations in respect of the revision question, failing which the Association will be bound to give effect to the resolution of Sunday's meeting.

ORDER AGAINST MR. ZAINUDDIN.

(ASSOCIATED PRESS.)

AKOLA, Feb. 27.

A notice under Section 1 7 C. P. C. had been served on Mr. Zainuddin of Karaja, a staunch political worker of Berar. The hearing of the case commenced yesterday.

At a general meeting of Port Trust Workmen, Bombay, held on Sunday last, among others a resolution was passed demanding the appointment to the Port Trust Board of a representative of the Union of Trust employees for the purpose of ventilating their grievances and lookings after their interest. (A.P.)

MOTORISTS

This is to your advantage!

WATCH THIS SPACE.

SPECIAL ANNOUNCEMENT.

BESSHO'S

ANNUAL

STOCK-TAKING

SALE

Commences 1st March.

ENORMOUS REDUCTION ON

Silk Goods
China Wares
Leather Goods
Fine Arts
Old Curios
Etc., tc.

BESSHO & Co.

GREAT WESTERN HOTEL
APOLLO STREET

ELECTRIC FANS

FIXTURES
METALLIC
LAMPS
ACCESSORIES.

The London, Eastern and American Trading Co.,
HUMMUM STREET FORT, BOMBAY

Jackel et cie Ltd.
PARIS (France).

"Jackel Cream"
The best cream for the Hair and Head.)

"Odelux"
(The best preparation for the complexion).

We keep always in stock. Agents required for upcountry markets (Except Calcutta) please apply

To
Sole Agents
JASOOJI & SONS,
197/9, Hornby Road,
BOMBAY

TAILORS
FOR
HIGH FOLK
with prudence for purse.)
ARAUJO FERNANDES & CO.
Modern Tailors & Outfitters
Princess Street, BOMBAY.

A wonderful body builder for children

ESCA SYRUP

IS THE BEST MEDICINE YOU CAN BUY FOR

Weak Chests	Bronchitis
Coughs	Consumption
Colds	Spitting of Blood.

If you have had Influenza, Fever or Malaria, it will prevent all the bad after effects and make you a stronger man than before. Try one bottle and you will be surprised at its wonderful efficacy. You cannot buy anything half as good anywhere. Rs. 2-8 per bottle of 4 oz. Dose one teaspoonful.

Sold by all Chemists everywhere

Wholesale:—

MARTIN & HARRIS,

Victoria Buildings, 119, Parsee Bazaar Street, Fort, BOMBAY.

Karnik's AGUE Mixture.

is THE tried specific for Ague Intermittent and all sorts of Malarial Fevers. Price As. 12/-

KARNIK Depot BOMBAY 4.

Karnik's AGUE Mixture

TRADE ANNOUNCEMENTS.

THE KALKADEVI SHORTHAND AND TYPEWRITING INSTITUTION, ESTABLISHED 1898. The most successful and therefore the best. Testimonials from Members of Parliament and other Europeans etc etc. Subjects—"Book-keeping and Accountancy, Typewriting, Shorthand and Shorthand Speed Classes." Special arrangements for Ladies. Managing Proprietor. GOPALDAS TALDAS, Kalkadevi Road, Bombay.

MISCELLANEOUS.

DAVAR'S COLLEGE OF COMMERCE—New Address. GREAT WESTERN HOTEL BUILDING, Front Entrance, Apollo Street, Fort. Please apply or call for prospectus and enrollment there. R 2573

SITUATIONS VACANT.

WANTED—A LADY SUB-ASSISTANT SURGEON with practical midwifery experience for a mofussil maternity hospital. Apply with testimonial to Box No. 1860, Advt. Dept. "Bombay Chronicle." R2572

WANTED—A poor ORPHAN Hindu Boy for typing, etc., 9 a.m. to 10 a.m. Pay Rs. 10-12. Enclose stamped addressed cover, with age etc. to Box No. 1871, Advt. Dept., "Bombay Chronicle." R2592

WANTED IMMEDIATELY—An efficient Gujrati-English TYPIST with experience, knowledge of book-keeping and Office correspondence. Apply ISMAIL A H. MOOSA, LTD. 188; Nagdevi Street. C 8463

WANTED—Experienced or TRAINED-GRADUATE with French, and an UNDERGRADUATE. Good salary. Apply personally to PRINCIPAL UNIVERSAL HIGH SCHOOL, Charni Road Junction. R2562

WANTED—A respectable and well experienced CORRESPONDENCE CLERK in a Parsee family. Apply enclosing copies of testimonials and state salary required to Box No. 1868, Advt. Dept., "Bombay Chronicle. R2583

WANTED—A PARSEE LL.B., as an assistant in an advocate's firm at Zanzibar. Good prospects. Person having worked as articled or managing clerks preferred. Apply to Box No. 1873, Advt. Dept., "Bombay Chronicle." R2596

WANTED AT ONCE—Overseers to supervise masonry works at pipe line, Bhivpuri. Pay according to qualifications. Apply personally with testimonials to the CIVIL ENGINEER-IN-CHARGE, Receiving Station, The Andhra Valley P. S. Co., Ltd., Camp Dharavi. R2577

WANTED.—A Gujrathi knowing Hindu GRADUATE or UNDERGRADUATE with at least five years' teaching experience to teach children at Versova. Apply personally with testimonials to RANCHHODDAS TRIKAMJI JIVANDAS, "Dhun-Villa" Versova via Andheri. R 2576

WANTED—A FIRST CLASS MACHANICAL ENGINEER and an expert WEAVING MASTER for an Up-country Spinning and Weaving Mill. Those with long experience in the lines need only apply, enclosing copies of certificates and stating the lowest salary and the earliest date when they can join service to The MANAGING DIRECTOR, SRIGANGAJI COTTON MILLS COY., LTD., Mirzapur, U. P. C 8462

SITUATIONS WANTED.

WANTED—ENGAGEMENT by a Chauffeur, any reasonable offer accepted. Write to Box No. 1872, Advt. Dept., "Bombay Chronicle." R2595

WANTED—SERVICE by a high-class Parsee lady in any high-class Parsee family, as a COMPANION, GOVERNESS or as a TEACHER. Apply Box No. 1870, Advt. Dept., "Bombay Chronicle." R2591

WANTED.

WANTED—OIL ENGINE, 8 to 20 horse-power. Dynamo 10 to 20 volts, 40 to 100 amtiers. Apply sharp to HAJI BROS., Bhendy Bazar, No. 9, Bombay. R2578

WANTED—Set of Halsbury's Laws of England. Thin paper edition preferred. State lowest price required to Box No. 1858, Advt. Dept., "Bombay Chronicle." R 2570

WANTED—Energetic AGENTS in Rajputana, Central India and Kathiawar for First Class Life Insurance Company. Liberal commission to capable man. Apply Post Box No. 173, Karachi. R5613

WANTED—PURCHASER for a second-hand Humber, four seater Car, in running order. Price Rs. 3,700. Inspection on application. Messrs. MANILAL and KHER, Solicitors, 65/67, Medows Street, Bombay. Apply sharp. 8498

WANTED AGENTS—We desire to appoint Agents in every City and Town in India, Burma and Ceylon. A splendid opportunity for energetic and influential persons to make money during spare hours. Apply to-day to the UNITED PROVINCES OIL MILLS, CO., LIMITED, Belanganj, Agra. R 4696 8065

FOR SALE.

MATHERAN HONEY.—Absolutely pure—invalueable for Medical purposes. Write to LORDS STORES, MATHERAN. C 8363

FOR SALE—One 6 Cylinder 5 Seater CHALMERS CAR in sound running order Apply M. M. KOPTI & Co., 48, Customs House Road, Fort. R2555

FOR SALE—New Machinery of all kinds Spinning and Weaving, Dyeing and Bleaching, at former prices. Ready delivery. Write to Box No. 1867, Advt. Dept., "Bombay Chronicle." C8483

TWO MAXWELL CARS in good running order, both recently overhauled one painted Rs. 3,500 and 2,500 respectively. Apply to Box No. 1863, Advt. Dept., "Bombay Chronicle." C 8465

FOR SALE.

FOR SALE—OVERLAND CAR, 85 Model, 5 seater, 4 cylinder, in complete running order. Apply 117, NAPIER COACH FACTORY, next to Cinema Majestic, Girgaum, Bombay. R2581

FOR SALE—Left property of a gentleman gone home. One English canoe carriage with pair, very handsome, cost Rs. 5,000 whole turned out for Rs. 3,500. Apply Box No. 1865, Advt. Dept., "Bombay Chronicle" C 8464

FOR SALE.—German Made "ORIGINAL DURBY" CYCLES. For full particulars please, apply to Messrs. K. H. KAYANI AND CO., 7/11, Elphinstone Circle, Fort, Bombay. R 2420

FOR SALE.—5-seater oneman's hood completely overhauled and painted Calthope minor MOTOR CAR. Telephone No. 4661 See Seth MADHAVDAS MORARJI. New Gamdevi Harvey Road. C 8461

FOR SALE—English Double LEATHER BELTINGS 6in., 7in., 8in., 9in., 10in., 12in. and 14in. English Cast Iron Flanged PIPES 2½in., 3in., 4in., 5in., 6in. Please write to MANGALDAS JESINGBHAI, 3, Tamarind Lane, Fort, Bombay. R2526

FOR SALE—GAMMETER MULTIGRAPH No. 4, prints innumerable typewrite copies, etc. Rebuilt Oliver No. 5 with B. S and Tab Rs. 170. Slightly used Blick Portable with T. case Rs. 100. Secondhand Oliver Rs 100, Brand New Fox Standard and Portable Typewriters. Eureka and Tagger Ribbons Carbons. Repairs a speciality. STANDARD TYPEWRITING CO., 259/261, Hornby Road opposite Messrs. COX & Co. Fort.

RUPEES 150 will bring you an improved model of BABY FOX PORTABLE TYPEWRITER equipped with all modern devices, special Improved, Fractional Keyboard and compact carrying case. Weight 7 Lbs. All spares stocked. Why buy a secondhand typewriter when we offer a brand new typewriter for this price? Take opportunity of our special introductory low price. It is subject to change without notice. Buy to-day from Sole Agents: THE GLOBE TYPEWRITING Co., 36, Churchgate St., Fort, Bombay. 'Phone 4869.

GLOBE'S TYPEWRITER BARGAINS:

	Rs.
Remington No. 10, Brief Size ...	210
Remington No. 11 Brief Size ...	220
Remington No. 7, Rs. 100 No. 8 Brief	110
Rebuilt Oliver No. 9, Latest like new	185
Sun Portable Visible	85
Underwood No. 5 S/used Leather Case	210
Empire No. 2 latest Backspacer ...	140

7 lbs. Fox Portable Typewriter with Case. Special introductory low price of Rs. 150 only with Case. This offer is subject to change without notice. Best Typewriter supplies. Repairs to all Makes of Typewriters. THE GLOBE TYPEWRITING CO., 36, Churchgate Street, Fort, Bombay. Phone 4869

TO BE LET.

TO LET—Shops and Rooms in New building on the corner of Hains Road, just near Byculla Station and Tramway. Apply there or Rajaabhai Mehirally Khaduck. R2556

TO BE LET—For immediate possession, MOTOR GARAGE, suitable for Ford or any Overland Car, at Hamilton House, Laburnam Road, New Gamdevi. Apply R. A. DUBASH, 54, Apollo Street, Fort, Bombay. R2588

TO LET—MOTOR GARAGES, 426-432, Girgaum Road, Thakurdwar, electric light and telephone. Apply DEVKARAN NANJEE, Nanjee Building, 17-18, Elphinstone Circle. R2598

PUBLIC NOTICE.

FOR SALE.

BUILDING STONES such as Copry Khanki Rubble, Corner Stones, Me Header, etc.

Also machine extracted "Sisal Hemp or Agrve Fibre." For samples and rates app to the AGENT, the Powai Estate, 50 Medow Street, Fort. 7143

NOTICE.

CANADIAN GOVERNMENT MERCHANT MARINE LTD. AND B. I. S. N. CO.'S JOINT SERVICE CALCUTTA TO HALIFAX DIRECT TAKING CARGO FOR TRANSHIPMENT.

Steamers	Tons	Sailing about	Remarks
Canadian conqueror	[5500	15th March	Montrea
Canadian Inventor	5500	15th ,,	encouver
Canadian Traveller	5400	23rd April	Montreal

For particulars of freight, etc., apply to Messrs. MACKINNON MACKENZIE & CO., Agents.

NOTICE.

SALE OF SEPARATED MILK.

THE ASSISTANT Controller Dairy Farms, Southern Circle, has for sale separated milk outturned at Separating Stations in the Gujrat District for one year. No fixed quantity can be guaranteed as it varies daily.

2. Tenders are invited for the above upto 15th March 1921 quoting rate per 100 pounds.

3. The separated milk can be seen at Anand and Nar and other information concerning the sale can be obtained from the Manager, Anand Government Creamery.

4. Security will be taken prior to signing of the agreement.

5. The right to decline any or all the tenders is reserved.

Assistant Controller Dairy Farms, Southern Circle.
Office of Assistant Controller Dairy Farms.
12, Victoria Road, Chorpuri, Poona.
C 8426

PUBLIC NOTICE.

FOR SALE.

1 Lion, aged 8 years price 3600
1 Lion, aged 8 months price 300.
1 Lioness, aged 8 years price 300.
3 Cubs, one female, two males price Rs. 150 each.

Please apply to
THE CONTROLLER OF PALACES,
C8487 Alwar, Rajputana.

NEW MOFUSSIL COMPANY, LTD.

LOST.

A SHARE CERTIFICATE No. 1546 of the above company in my name has been LOST, and an application for duplicate has been made to the Company, any person dealing with same will do so at his own risk.
DWARKADAS BECHERDAS.
R2490

WANTED

A qualified SANITARY INSPECTOR by the Poona City Municipality, on a salary of Rs. 50 p.m. plus Rs 10 as cycle allowance. Only those who have passed the Sanitary Surveyor's Examination need apply to the undersigned before the 10th March 1921. The Selected candidate will have to bind himself to serve this Municipality fo 3 years, after he is confirmed.

(Sd.) KERSHAW D KHAMBATTA, D.P.H
Health Officer,
Poona City.

Health Office,
Poona City, 25th February 1921.
C 8471

NOTICE TO CONSIGNEES.

CONSIGNEES of cargo per the Scindia Steam Navigation Co's s.s. "FRANKDALE" are hereby informed of the steamers arrival from Rangoon and are requested to send in their Bills of Lading or Delivery telegrams to this office for counter signature without delay. No survey will be held on cargo damaged or in doubtful condition unless a written application for such survey is received by the undersigned within seven days from the date of discharge. Messrs. Ericson and Richards Co's surveyors will be attending the Docks every morning to survey damages. Cargo removed from the landing shed or warehoused is not entitled to be surveyed. No survey will be held no cargo in single gunnies. The bills for claims are to be sent into this office within one month from the date of the Steamer's arrival, otherwise they will not be entertained.

NAROTTAM MORARJEE & Co.,
Agents,
The Scindia Steam Navigation Co. Ltd.
C 8472

SALE OF CIGARETTES.

45,560,000 CIGARETTES "RED CUP" are OFFERED FOR SALE.

2. Tenders for the above should be submitted to the undersigned upto 12 Noon on Monday, the 7th March 1921, quoting rate per 1000 and stating the quantity the Tenderers are prepared to purchase.

3. The Cigarettes can be inspected in "A" Warehouse, Alexander Dock, Bombay.

4. The purchasers of cigarettes will have to pay to the Collector of Customs, duty fixed at 50 per cent. of the price offered before they will be permitted to clear their purchases from Docks.

5. Tenders should be accompanied by a deposit of 10 per cent. of the value of the quantity tendered for.

6. The right to decline any or all the tenders is reserved.

7. The offers will hold good for one month.

(Sd.) J. M. MATTHEWS, Captain,
For Asst. Director of S. & T. (Embarkation).
Bombay.
Bombay, 24th February 1921. C8482

WANTED

A DISTRICT ENGINEER for the District Board of Patna on a salary of Rs. 800-40-1000 per month plus first class travelling allowance in accordance with the Civil Service Regulations.

A candidate for the post must be qualified in one of the manners following, that is to say, he must:—

(a) be a member of the permanent establishment of the Public Works Department in the grade of Executive or Assistant Engineer or Sub-Engineer or Supervisor;

(b) hold the degree of a Bachelor of Engineering or be a Licentiate of Engineering of the Calcutta University, or Department of the Civil Engineering College at Sibpore, or the final examination of the Engineering Department of the Colleges of Engineering at Roorkee; Madras or Poona;

(c) have served an apprenticeship of not less than three years in the United Kingdom with some recognised firm of Engineers of high standing; or

(d) have passed satisfactorily through the whole course of instruction at a recognised School of Engineering in the United Kingdom (e.g. King's College, London; Cooper's Hill College; the Crystal Palace School of Engineering.

Provided that in all cases the candidates must have held charge of important works for not less than five years and must produce a certificate from his immediate superior during such employment that his conduct was satisfactory.

The candidates must also produce evidence that his knowledge of the native language is such as to qualify him for employment as a District Engineer.

The Candidate must produce a Certificate from a Civil Surgeon that he is physically fit for his outdoor duties, and from the Magistrate of the District that he is able to ride.

All applications from intending candidates shall be submitted in sealed and registered covers addressed to the Chairman of the District Board, Patna and superscribed "Application for Appointment of District Engineer." Each application must be accompanied by all the necessary certificates and testimonials required by the Rules, together with a suitable envelope addressed and sufficiently stamped for registration in which they can be returned in the event of the application being unsuccessful.

Applications will be received by the Chairman, District Board, Patna, till the 31st March, 1921.

(Sd.) S. ZAHIIUDDIN,
Chairman,
District Board, Patna.
C8444

PUBLIC NOTICE.

NOTICE.

THE PUBLIC ARE HEREBY INFORMED that the Chairman of the Committee appointed by the Government of Bombay to consider the amendment of the RENT ACT, will be pleased to receive and place before the Committee any suggestions that might reach him before 15th March.

E. G. TURNER,
Chairman of the Committee,
Improvement Trust Office,
Bombay.
Bombay, dated the 26th February, 1921.
C8495

THE TOOLSIDAS TEJPAL MILLS, LTD.

FINAL NOTICE.

PURSUANT to the Resolution of the Board of Directors of the above Company passed at their Meeting held on the 28th day of February, 1921, the final Notice is hereby given to those shareholders, who have not yet sent in their First-Call moneys in respect of number of shares standing in their names in the Company's Register to pay the same on or before the 15th March, 1921, and in case of their non-payment within due date their shares will be liable to be forfeited.

By Order of the Board of Directors,
CHHOTALAL JAGJIWAN & CO.,
Agents.
Dated 1st March, 1921.
72, Apollo Street, Fort, Bombay.
C8500

NOTICE.

NOTICE IS HEREBY GIVEN that the POWERS OF ATTORNEY dated respectively the 27th day of March and the 5th day of July 1920 granted by the undersigned to Mr. William Tolkowsky and Mr. Vinayak Nilkanth Joshi jointly to act for and on behalf of our firm of A. P. and C. Tolkowsky; P. and C. Tolkowsky's successors, and every power thereby conferred has been REVOKED as from this date and that similar powers have as from this date been conferred by Power of Attorney upon Mr. William Tolkowsky and Mr. Jules Borovitsky jointly.

Dated this 25th day of February 1921.

A. P. & C. TOLKOWSKY.
P & C. TOLKOWSY.
C8505

NOTICE.

20,000 High Class Cotton Blankets ready for immediate delivery. Size 48in. by 78in. Khaki, Fawn, Grey, and Red. Price Re. 2/12 each, delivered to any part of India by post. These blankets are now being used by Europeans in India and Africa and continue to give universal satisfaction.
Over 5,00,000 sold for 1921.
We invite enquiries from the Trade.
Apply:—
COLONIAL MANUFACTURING CO.,
Bombay Agency,
Post Box 299, BOMBAY.
C 7864

CANADA TO INDIA AND JAVA PORTS

A DIRECT MONTHLY SERVICE from Canada to India and Java has been inaugurated by Messrs. Ellerman and Bucknall Steamship Co., Ltd., Steamers will sail from Montreal to Port Said, Port Sudan, Aden, Bombay, Colombo, Singapore, Batavia and other Java ports as inducement offers.

Cargo will also be taken by transhipment for Karachi, Madras and Calcutta.

Rate of freight will be about the same as is charged from New York.

The following steamers will be loading at Montreal for India and the Far East.

S. S. "City of Agra", September.
S. S. "Swazi" sailed on 15th January, 1921.

For further particulars apply to the undersigned.

Messrs. W. & A. GRAHAM & CO.,
Parsi Bazar Street, Bombay.
1922

BOMBAY MUNICIPAL CORPORATION.

ADDITIONAL MOTIONS to the following effect of which notices have been received will be placed before the Ordinary Monthly Meeting of the Corporation called for THURSDAY, the 3rd March, 1921, at 3 p.m. (Bombay Time):—

91-93. From Dr. Accacio G. Viegas—(91) For appointing Dr. Rastamji N. R. Ranina to be a member of the Medcial Relief Committee, (92) For obtaining a report as to the terms and conditions on which the land for the Victoria Gardens was given by Government and (93) For obtaining a report from the Schools Committee on the desirability of reserving two seats on the Committee for the Municipal Primary Teachers' representatives to be elected by their Association.

94. From Mr. Byramjee R B. Jeejeebhoy seconded by Dr. Dinsha Bamanji Pestanji Master—For reappointing Dr. D. A. D'Monte, Mr. Vasantrao Anandrao Dabholkar, O.B.E. the Hon'ble Mr. Phiroze C. Sethna, C.I.E. Dr K. E Dadachanji and Dr. S. S. Batliwala to be members of the Board of Management of the Acworth Leper Asylum at Matunga.

95. From Mr. B. N Gamudia, seconded by Mr R. B. Mantri—For appointing Dr. A. Lankester to be a member of the Medical Relief Committee.

96. From Dr. S. S. Batliwala—For requesting Government to amend the City of Bombay Improvement Act and the Prince of Wales Museum Act so as to provide that the election of the Corporation's representatives on the Boards of those bodies should be by ballot.

97 From Dr. Jehangir J. Cursetji—For obtaining a report as to the desirability of providing a band stand, a fountain, etc., in the Sir Pherozeshah Mehta Gardens at Malabar Hill.

98. From Mr. Jehangir B. Baman-Behram—For requesting the Commissioner to invite the attention of the Agent, B. B and C. I. Railway Company, to the great congestion of traffic both vehicular and pedestrian at the Lower Parel Level Crossing etc., and to urge upon the Company the pressing necessity of providing adequate facilities for crossing the line.

99. From Mr. S. C. Dhondy.—For requesting the Commissioner to arrange for having a daily fine inflicted on a person convicted of an offence under certain Sections of the Municipal Act if he persists in his offence.

By Order of the President.
A. A. MOULVI,
Municipal Secretary.
Municipal Corporation Office,
Bombay, 1st March, 1921.
8568

PUBLIC NOTICE.

This Prospectus has been filed with the Registrar of Joint Stock Companies, Bombay.

The Indian Electric Laundry Co., Ltd.

(INCORPORATED UNDER THE INDIAN COMPANIES ACT, 1913.)

Capital.. .. .. Rs. 2,50,000

DIVIDED INTO 10,000 SHARES OF RS. 25 EACH.

Payaable as follows:—
RS. 5 PER SHARE ON APPLICATION.
RS. 10 PER SHARE ON ALLOTMENT.
And the balance in two calls of Rs. 5 each, payable at intervals of not less than 2 months.

DIRECTORS:
A. HOON, Esq., B.A., Bar-at-Law, Cawnpore.
JAIGOPAL GANGABISHAN, Esq., Proprietor, Messrs. Seetaran Jaigopal, Shawl Merchants, Bombay, Benares and Amritsar.
MAHARAJ KISHAN, Esq., General Contractor, Elphinstone Circle, Bombay.
TARACHAND H. KHANNA, Esq., B.A., Pearls and Precious Stones Merchant, Importer and Exporter, Pydhonie, Bombay.

BANKERS:
INTERNATIONAL BANKING CORPORATION.

AUDITORS:
APAJI MANILAL & CO., Certified Auditors.

SOLICITORS:
MESSRS. MADHOVJI, KAMDAR, CHHOTUBHAI, ATTORNEYS-AT-LAW.

AGENTS:
MESSRS. T. H. KHANNA & CO., 74, Homji Street, Fort, Bombay
Tele Address, 'Example' Bombay

TEMPORARY REGISTERED OFFICE.
74, HOMJI STREET, FORT, BOMBAY.

PROSPECTUS.

The Company has been formed for the purposes mentioned in the Memorandum of Association and primarily to establish and carry on the business of an Electric and General Laundry at Bombay and elsewhere to meet the public demand for a wash as good as can be had in Europe or America at moderate cost. The Directors are in touch with the best Laundry Machinery Makers in America and have already received estimates, etc. In the beginning is is intended to plant machinery with a capacity to wash 5,000 pieces per working day of 10 hours with room for expansion. **It is also intended to utilize the services of a skilled American thoroughly efficient in running a modern Laundry as well as conversant with up to date dry cleaning methods.** He will also train Indians in practical working of the machinery so as to make them efficient for eventual independent charge of the Laundry. After this Laundry in Bombay is in working order, it is the intention of the Directors to have a chain of such Laundries all over the principal towns of India such as Calcutta, Madras, Delhi, etc. These will be put under the management of Indians trained in this Laundry. For this purpose the Directors keep the right to raise the present capital of the Company to whatever sum the Directors think fit. The Directors are confident that the Company will be in a position to pay handsome dividends to Shareholders.

"96. The qulincation of a Director (other than the ex-officio Director or a Debenture Director) shall be the holding of ordinary shares in the Company of the nominal value of Rs. 2,500."

"97. The remuneration of every Director shall not exceed Rs. 50 for every meeting of the Board attended by him; and such reasonable additional remuneration as may be fixed by the Directors, may be paid to any one or more of their number for services rendered by him or them in signing the share certificates in respect of the Company's original capital or any further or new issues thereof or any Debentures issued by the Co's The Directors may allow and pay to any Director who is not a bona fide resident of Bombay and who shall come to Bombay for the purposes of attending a meeting, such sum as the Directors may consider fair compensation or for expenses and loss of time in connection therewith in addition to his fee for attending such meeting as above specified. If any Director being willing shall be called upon to perform extra services (which expression shall include work done by a Director as a member of any Committe formed by the Directors or in relation to signing share certificates) or to make any special exertions in going or residing abroad or otherwise for any of the purposes of the Company, the Company shall remunerate the Director so doing either by a fixed sum or by a percentage of profits or otherwise as may be determined by the Directors and such remuneration may be either in addition to or in substitution for his or their share in the remuneration above provided."

"98. The Directors may from time to time employ any Director to perform any work or labour or to supply any goods required by the Company or to serve the Company in any professional capacity or as head of a department or in any other capacity or character and may remunerate him for such work or labour or goods or services as the Directors may think proper and may enter into contracts with him for the purposes aforesaid but no Directors shall vote at any Director's meeting upon any question affecting his own employment as aforesaid or any contract relating thereto. A Director shall not be accountable for any profit arising from such employment."

MINIMUM SUBSCRIPTION.

The minimum subscription on which the Directors may proceed to allotment is 5,000 shares offered for subscription and the sums payable thereon on application shall have been paid to and received by the Company.

DIRECTORS' INTEREST.

The Directors have no interest in the promotion of the Company other than the benefit arising from the shares held by them and the remuneration payable to them. Mr. Tarachand H. Khanna, who is an ex-officio Director as member of the firm of Messrs. T. H. Khanna & Co., the Agents of the Company, is also interested in the remuneration and commission payable to the said firm.

AGREEMENTS.

An Agreement of Agency, on the terms, provisions and conditions contained in the draft agreement annexed as Schedule A to the Articles of Association, will be entered into with the firm of Messrs. T. H. Khanna & Co. (at present consisting of Mr. Tarachand H. Khanna, its sole proprietor) and their successors in business notwithstanding any change which may take place by addition of any partner or partners or by death or retirement of any partner or partners under which agreement the said Messrs. T. H. Khanna & Co. are to be appointed the Agents of the Company from the date of the registration thereof for a term of 30 years and thereafter until they shall resign or be removed from their office by special resolution of the Conpany and on the remuneration of (a) an allowance commencing from the date of the registration of the Company of Rs. 500 per mensem or such larger sum as may from time to time be granted by the Directors for supervision of and attendance to the Company's business exclusive of all salaries and wages payable to Secretaries, Managers, Treasurers, clerks and other servants of the Company and rents and travelling charges; and (b) a commission of 10 per cent. on the annual net profits of the Company from the date of the commencement of the working of the Company after making all proper allowances and deductions from reserve for working expenses but without making deductions for depreciations exceeding 7 per cent. or replacements of machinery or for expenditure on capital account or for any amount taken to reserve fund or for any remuneration or wages payable to Bankers, Solicitors, Engineers, Commission Agents, Managers, Secretaries, Dealers, Clerks, Brokers or experts and other officers and employees of the Company.

The Company may, at any time, pay in addition to the payment of any reasonable sum as brokergae a commission not exceeding 1 per cent. on the shares so subscribed or so agreed to be subscribed, to any person for subscribing or agreeing or procuring or agreeing to procure subscription for any shares in the Company.

PRELIMINARY EXPENSES.

The preliminary expenses of the Company are estimated at about Rs. 3,000.

Copies of the Memorandum and Articles of Association of the Company and of the above agreement can be inspected at the office of the Agents of the Company (at the registered office of the Company) at any time during the business hours.

A copy of the Memorandum of Association of the Company is attached to this prospectus and forms part of it.

APPLICATION FOR SHARES.

Application for shares should be made upon the form accompanying this prospectus and forwarded to (the Company's Agents) (or direct to the Companys Bankers), the International Banking Corporation, together with a remittance of the amount of the application money.

The issue of shares is subject to the condition that the certificates of the shares will be completed and ready for delivery within 9 months from the allotment of shares.

When no allotment is made, the deposit will be returned in full and where the number of shares allotted is less than the number applied for, the balance of the deposit will be applied toward the amount payable on allotment. Failure to pay any future instalments on shares when due will render previous payments liable to forfeiture.

Prospectuses and forms of application can be obtained at the registered office of the Company or at the office of the Agents of the Company.

Dated this 22nd day of February 1921.

PUBLIC NOTICE.

NOTICE.

WITH reference to the notice by my brother, Mr. N. S. Sardesai, published in the "Bombay Chronicle" and the "Times of India" of the 1st March, 1921, I beg to inform the public that the statements contained in the said notice are false and misleading. I beg to state that the businesses mentioned in the said notice are our joint concerns and the said Mr. N. S. Sardesai is not the Sole Proprietor thereof as falsely alleged by him.

GANESH S. SARDESAI.

1-3-1921.

R2597

GREAT INDIA PENINSULA RAILWAY

(Incorporated in England.)

THE existing season ticket fares between—

I. Bombay and Kalyan including stations on Harbour branch, and all intermediate stations.
II. Poona and Lonavla, and all intermediate stations.
III. Lonavla and Khandala.
IV. Poona and stations Madepsar to Dhond.

Will be increased by 15 per cent. with effect from 1st April 1921.

W. ALEXANDER,
Ag. General Traffic Manager.

Bombay, 1st March, 1921.

C8506

WANTED

CIVIL ENGINEER WANTED in Gwalior State, C. I. Applicant must be a qualified Civil Engineer with practical experience in Building in stone, reinforced concrete, structural steel and Foundations, also quick and accurate Estimator and Draughtsman. Apply giving age, references and stating salary required and date can join service to Box No 1862, Advt. Dept. "Bombay Chronicle." C 8460

WANTED.

APPLICATIONS are invited for the following Honorary appointments which will fall vacant on the 1st May, 1921:—
(1) Honorary Physician.
(2) Honorary Assistant Physician.
(3) Honorary Assistant Surgeon.

Applications with testimonials and full address should be sent to the Senior Medical Officer, J. J. Hospital, Bombay, by the 10th March 1921.

T. S. NOVIS, F.R.C.S.,
Lt. Col. I.M.S.,
Senior Medical Officer,
J. J. Hospital.

Bombay, 1st March, 1921.

C8503

NOTICE.

ELECTION OF A COUNCILLOR TO FILL UP A CASUAL VACANCY.
JUSTICES' ELECTION.

IN consequence of the resignation of Mr. Rustam D. N. Wadia, M.A., Bar.-at-Law, a member of the Municipal Corporation elected by His Majesty's Justices of the Peace, there is a casual vacancy in the office under Section 9 of the City of Bombay Municipal Act III of 1888. I therefore pursuant to the provisions of Sections 22 (3) and 25 of the said Act hereby fix Thursday, the 5th April, 1921, for a Justices' Election to fill up the aforesaid casual vacancy.

H. B. CLAYTON,
Municipal Commissioner,
for the City of Bombay.

Municipal Offices,
Bombay, 1st March, 1921.

C8509

LEGAL NOTICE.

NOTICE.

NOTICE IS HEREBY GIVEN that the partnership between my clients HARILAL MATHURADAS and KALIDAS MANGALDAS with ABDUL RAHIM SHEIK MAHOMEDALI, the business whereof was carried on at Noor Mansion, Abdul Rehman Street, under the name and style of K. H. Abdul Rahim and Co., has been DISSOLVED from 28th February, 1921, and my clients the said Harilal Mathuradas and Kalidas Mangaldas hereby require all persons who have had dealings with the said firm to send in their accounts to and communicate with my said clients who will discharge all liabilities of the said firm.

Dated 1st March, 1921.

MANCHERSHA B. CHOTHIA,
Attorney for Harilal Mathuradas and Kalidas Mangaldas.

C8517

NOTICE.

NOTICE IS HEREBY GIVEN that our client has contracted to purchase the under mentioned property free from incumbrances from ABDULLA HAJI TYAB administrator of the estate and effect of KHATUBAI, widow of Haji Tyab Haji Kassam and daughter of Noor Mahomed Jiva. All persons having any claim or interest to or in the said property or in any part thereof by way of sale, gift, inheritance, residence, use, trust, maintenance, possession, mortgage, lease, charge or otherwise, howsoever are hereby required to make the same known in writing to the undersigned at 91-99, Meadows Street, Fort, within 10 days from the date hereof, as otherwise the sale will be completed without any reference to such claim, if, any, and same will be considered and treated as having been absolutely waived and abandoneded.

SCHEDULE ABOVE REFERRED TO.

All that piece or parcel of Fazandari land or ground with the messuage tenement or dwelling house standing thereon situate, lying and being at Tandel Street, without the Fort and in the registration Sub-district of Bombay, and assessed by the Assessor and Collector of Municipal rates and taxes under B Ward No. 3243, (1) Street No. 23-25 and registered in the books of the Collector of Land Revenue under New Survey No. 3129 and containing by admeasurement ninety-seven (97) square yards or thereabouts and bounded, on the east by a sweeper's passage on the west by the Khadak Street on the North by the said Tandel Street Cross lane and on the South by a public passage.

Dated this 1st day of March, 1921.

KHANDWALLA & CO.,
Purchaser's Attorneys.

C8504

LEGAL NOTICE.

NOTICE.

NOTICE IS HEREBY GIVEN that the partnership subsisting between our clients AMBALAL KALIDAS and BHUGWANDAS KALIDAS and HARGOWANDAS LALJI and JUGJIWANDAS LALJI carrying on business as Milliners and Ladies' Dress Makers at Purshottam Buildings, New Queens Road, without the Fort of Bombay, under the style and firm of H. Ambalal and Co.; has been DISSOLVED by mutual consent as from the 10th day of July; 1920; so far as concerns the said Hargowandas Lalji and Jugjiwandas Lalji who have retired from the said firm and the said Ambalal Kalidas and Bhugwandas Kalidas will continue to carry on the said business in partnership at the same place under the name and style of "Ambalal and Co."

Dated the 1st day of March 1921.

SURVEYOR & Co.
Attorneys for Ambalal Kalidas and Bhugwandas Kalidas.

C8510.

NOTICE.

NOTICE IS HEREBY GIVEN that Mr. SHAPURJI SORABJI MAHIMWALA, of Bombay, Parsi Inhabitant, one of the sons of the deceased Sorabji Rustomji Mahimwala, has contracted to sell to our client the undermentioned property standing in the name of the deceased Sorabji Rustomji Mahimwala.

All persons having or claiming any estate, right, title, interest, claim or demand in, to, upon or in respect of the said property or any part thereof by way of inheritance, mortgage, sale, gift, lease, lien, charge, trust, maintenance, easement or otherwise howsoever, are hereby required to make the same known in writing to the Assessor and Collector of Municipal Rates and Taxes and to the undersigned at their Office No. 11, Hummum Street, Fort, Bombay, within 14 days from the date hereof, otherwise the sale will be completed without any regard or reference to such claim or claims, if any, and the same will be considered to have been waived.

SCHEDULE OF THE PROPERTY.

All that piece or parcel of Freehold land of the Pension and Tax Tenure redeemed situate, lying and being at Karelwadi, in the City and Registration Sub-District of Bombay, containing by admeasurement 133.66 square yards or thereabouts, registered by the Collector of Land Revenue under Collector's Old Nos. 45, 45, Collector's New Nos. 272, 273, Old Survey Nos. 111, 111 and New Survey Nos. 2/8104, 3/8104, and assessed by the Assessor and Collector of Municipal Rates and Taxes under C Ward Nos. 4092, 4093 and Street Nos. 14 and 15, together with the messuages and buildings erected and standing thereon, and bounded on the North by the Karek Wadi Lane, on the West by the property of Khatri Imambhoy, on the South by the property of Hari Rowji Chiplunkar and on the East by the property of Bezonji Maneckji Hodiwala.

Dated this 1st day of March, 1921.

PURNANAND & CLUBWALLA,
Purchaser's Attorneys.

C8516

IN THE HIGH COURT OF JUDICATURE AT BOMBAY.

TESTAMENTARY AND INTESTATE JURISDICTION.

GEORGE V by the Grace of God of the United Kingdom of Great Britain and Ireland, and of the British Dominions beyond the Seas, King, Defender of the Faith Emperor of India.

Petition for Letters of Administration of the property and credits of LAXMAN RAMAYA SWAMI, late of Bombay Telegu Kamathi Hindu Inhabitant, a Building Contractor, residing at Grant Road, Chikalwady, outside the Fort of Bombay ...Deceased.

MANEE KAMABAI, widow of the abovenamed deceased, of Bombay, Telegue Kamathi Hindu Inhabitant, residing at Grant Road, outside the Fort of Bomaby .....Petitioner.

All persons claiming to have any interest in the estate of the abovenamed deceased are hereby cited to come and see the proceedings, if they think fit before the grant of letters of Administration.

Witness Sir NORMAN CRANSTOUN MACLEOD, Knight, Chief Justice at Bombay aforesaid, this eighteenth day of February in the year of Our Lord One thousand nine hundred and twenty-one, and in the Eleventh year of our Reign.

Seal of the High Court at Bombay.

R. B. PATEL,
Acting Registrar.

(Sd.) D. N. D. KHANDALAWALA,
The 18th day of February, 1921.

Mr. G. B. PANDYA.
Petitioners' Attorneys.

C8502

IN THE HIGH COURT OF JUDICATURE AT BOMBAY.

TESTAMENTARY AND INTESTATE JURISDICTION.

GEORGE V by the Grace of God of the United Kingdom of Great Britain and Ireland, and of the British Dominions beyond the Seas, King, Defender of the Faith, Emperor of India.

Petition for Letters of Administration of the property and credits of DHARAMSEY LADHA, late of Bombay, Brahma Khatri Hindu Inhabitant, a broker ..... Deceased.

SOONDRABAI, widow of Gangaram Ladha, of Bombay, Brahmin Khatri Hindu Inhabitant, residing at Dady Seth Agiary Lane, outside the Fort of Bombay ..... Petitioner.

All persons claiming to have any interest in the Estate of the abovenamed deceased are hereby cited to come and see the proceedings, if they think fit, before the grant of Letters of Administration.

Witness Sir NORMAN CRANSTOUN MACLEOD, Knight, Chief Justice at Bombay aforesaid, this sixteenth day of February in the year of Our Lord One thousand nine hundred and twenty-one, and in the Eleventh year of our Reign.

Seal of the High Court at Bombay.

(Sd.) R. B. PATEL,
Ag. Registrar.

Messrs. TYABJI DAYABHAI & CO.,
Petitioner's Attorneys.

The 17th day of February, 1921.

C8518

SALES BY AUCTION.

CRAWFORD & CO.

AUCTIONEERS & COMMISSION AGENTS
BOMBAY
Telephone No. 521.
No. 16, Apollo Street, Fort.

AUCTION SALE OF VALUABLE PROPERTY AT VICTORIA 3RD CROSS LANE.

Under instructions from Messrs. Tyebji Dayabhoy and Co., Solicitors for the mortgagee Mr. Venilal Vijbukandas and on account and risk of mortgagor Bhawani Govind Messrs. Crawford and Co., will sell by Public Auction on WEDNESDAY, the 9th March 1921, at 4-30 p.m., (S.T.) on the premises the properties hereunder described in one lot.

Particulars of the property.

NO. I.

All that piece or parcel of Freehold land situate on the East side of Victoria 3rd Cross Lane, near Victoria Road, Mazgaon in the Island and Registration Sub-District of Bombay containing by admeasurement 198 square yards or thereabouts and registered in the Books of the Collector of Land Revenue under Collector's New Survey No. 2/3649 together with the messuages tenements and buildings standing thereon assessed by the Municipality of Bombay under E. Ward No. 7697 to 7700 Street Nos. 6, 7, 8 9 in the Island and registration district and Sub-District of Bombay and bounded on the East by the property in the occupation of the late Haji Carrim Mahomed Sulleman on the West by the Victoria 3rd Cross Lane on the North by the property in the occupation of Bai Hirabai Madan and on the South by the property of E. D. Sassoon.

NO. II.

All that piece or parcel of Government Lease hold land situate on the East side of Victoria 3rd Cross Lane near Victoria Road Mazagaon in the Island and Registration Sub-District of Bombay containing by admeasurement 2,774 square yards or thereabouts and registered in the Books of the Collector of Land Revenue under Collector Old No. 106 & 107 and New No. A/16340 Old Survey No. 12/703 and New Survey No. 1A/3649 together with the messuages tenements and buildings standing thereon assessed by the Municipality of Bombay under E. Ward No. 7699 to 7700 and Street No 6, 7, 8 9 in the Island and registration District and Sub-District of Bombay and bounded on the East by the property in the occupation of the late Haji Currim Mahomed Sulleman on the West by Victoria 3rd Cross Lane on the North by the property in the occupation of Bai Hirabai Madan and on the South by the property of E. D. Sassoon.

For further particulars apply to Messrs. Tyebji Dayabhoy and Co., Solicitors for the mortgagee or the undersigned.

SALE TO-DAY AT 4-30 P.M.

AUCTION SALE OF 51 BALES FINE STEEPLE DHULIA COTTON DAMAGED BY FIRE AND WATER AND 30 BALES DHULIA COTTON IN SCUND CONDITION.

Under instructions from the Insurance Office concerned Messrs CRAWFORD and Co. will sell by Auction on WEDNESDAY the 2nd March, 1921 at 4-30 p.m. (S.T.) at the G. I. P. Railway's Goods Yard at Colaba.

51 Bales Fine Steeple Dhulia Cotton Damaged by Fire and Water.
30 bales Dhulia cotton in sound condition.

A deposit of 25 per cent. will be required at the time of sale.

AUCTION SALE OF 25 BALES OF FANCY TISSUE PAPERS.

By the order of Messrs. P. Goculdas & Co. and on account and risk of the defaulting purchaser Mathuradas Pirbhu Dayal of Delhi Chawri Bazar Messrs. CRAWFORD and Co. will sell by Public Auction on TUESDAY, the 8th instant at 3 p.m. S. T.) at their Rooms 16 Apollo Street, the following:

25 bales each of about 40 reams fancy tissue papers.

A deposit of 25 per cent required at the time of sale.

231 BUNDLES OF MACHINE CUT STEEL CIRCLES PER S S "KURMARK"

By the order of Holland Bombay Trading Co., Ltd. and on account and risk of Abdul Husain Aladin, Messrs. CRAWFORD and Co., will sell by Public Auction on TUESDAY the 8th instant at 3 p.m. at the Rooms No. 16, Apollo Street, the following:—

H B B 1357 T CO.

58 bundles each of 35 circles 11 in by 1/8 in 3 tons 2 cwt 1 qr 0 lb.
14 bundles each of 25 circles 1 ft 3 in by 3/32 in, 0 ton 16 cwt 0 qr 0 lb.
11 bundles each of 22 circles 1 ft 4 in by 3/32 in, 0 ton 11 cwt 2 qr 14 lbs.
8 bundles each of 55 circles 11 in by 3/32 in, 0 ton 9 cwt 3 qr 14 lbs.
5 bundles each of 21 circles 1 ft 5 in by 3/32 in, 0 ton 5 cwt 1 qr 21 lbs.
5 bundles each of 10 circles 2 ft 6 in by 1/16 in, 0 ton 5 cwt 2 qr 7 lbs.
43 bundles each of 42 circles 1 ft 2 in by 1/16 in, 2 tons 1 cwt 1 qr 14 lbs.
26 bundles each of 55 circles 1 ft 1 ft by 1/16 in, 1 ton 8 cwts 3 qrs 14 lbs.
Total:—170 bundles; 9 tons 1 cwt 0 qr 0 lb.

H B B1357 T CO.

20 bundles each of 40 circles 1 ft 3 in by 1/16 in, 1 ton 0 cwt 3 qrs 7 lbs.
7 bundles each of 42 circles 1 ft 2 in by 1/16 in, 0 ton 7 cwts 3 qrs 0 lb.
8 bundles each of 60 circles 1 ft by 1/16 in, 0 ton 8 cwts 0 qr 14 lbs.
10 bundles each of 22 circles 1 ft 8 in by 1/16 in, 0 ton 10 cwts 3 qrs 0 lbs.
10 bundles each of 31 circles 1 ft 5 in by 1/16 in, 0 ton 10 cwts 2 qrs 14 lbs.
4 bundles each of 25 circles 1 ft by 1/8 in 0 ton 3 cwts 1 qr 14 lbs.
2 bundles each of 48 circles 10 in by 3/32 in, 0 ton 1 cwt 2 qrs 7 lbs.
Total:—61 bundles; 3 tons 3 cwts 0 qr 0 lb.

The goods are opened for inspection at Shed No. 10, Victoria docks.

CRAWFORD & CO.,
Auctioneers.

Bombay, 2nd March, 1921.

DON'T BE PUZZLED

Insist on Having Only
S. C. SEAL'S
INK TABLETS

which are brilliant and non-corrosive, cheap and best. Free samples to school masters and merchants. Blue, Black Violet and Green with fancy tin box Each kind 15 annas per gross, Red Re. 1-6 per gross.

AGENTS WANTED.

SARAT CHANDRA SEAL,
1-3—Lakshmi Datt's Lane,
P. O. BAGHBAZAR, Calcutta.

SALES BY AUCTION.

J. S. MODY & CO.

21, APOLLO STREET, FORT.
Telephone No. 3409.

AUCTION SALE ON MONDAY, 7TH MARCH, AT 3 P. M. (S. T.).

Messrs. J. S. MODY and Co. are instructed to sell by Public Auction on MONDAY, the 7th day of March at 3 p.m. (S. T.) at 'Nusser House' No. 14B New Queens Road, Chowpatty, opposite the French Motor Car Co., very valuable teak and blackwood household furniture comprising dining table, arm and armless chairs, handsome sideboard, dinner waggons, dumbwaiters, meatsafe, rich glass, crockery and platedware, marble top tables tiled and plain top teapoys upholstered Chesterfield sofas and easy chairs rich carpets, pictures, table ornaments handsome cabinets, corner cabinets, carved furniture, single and double bedsteads, mirror door almyrahs, chest of drawers, clothes and gown presses, reclining sofas, folding arm easy chairs, hat stands, aluminium utensils, electric fans etc. etc.

The property of Mrs. E. Robin and others.

Catalogues will be published and the property will be on view three days before the day of sale.

AUCTION SALE OF VALUABLE LANDED PROPERTY AT KOLSA MOHOLLA OR NARAN DHURU STREET.

In the High Court of Judicature at Bombay.
O. O. C. J.
Suit NO. 3585 OF 1919.

Saleh Mahomed Haji Ahmed ..... Plaintiff.
v.
Ebrahim Haji Ahmed & others ... Defendants.

By order of Mr. Ebrahim Haji Ahmed the Receiver appointed in Suit No. 721 of 1916 (wherein Ebrahim Haji Ahmed and others were plaintiffs and Haji Esmail Sale Mahomed and others were Defendants) and confirmed as such Receiver in Suit No. 3585 of 1919 o nthe 18th day of October 1920, Messrs. J. S. MODY and Co., Auctioneers, will sell by Public Auction at the premises the undermentioned property on THURSDAY, the 10th day of March 1921 at 4-30 p.m. (S. T.).

DESCRIPTION OF THE PROPERTY.

All that piece or parcel of land with the messuages, tenement and chawls and buildings standing thereon situate, lying and being at Kolsa Moholla or Naran Dhuru or Beebeejan Street or Copper-Smith Row in the Registration District and Sub-district of Bombay containing by admeasurement 224 sq. yards or thereabouts registered in the Books of the Collector of Land Revenue under New Survey Nos. 1280 and 1303 and assessed by the Assessor and Collector of Municipal Rates and Taxes under B Ward No. 909 Street Nos. 62-68 and bounded as follows:—That is to say on or towards the East by Kolsa Moholla or Naran Dhuru Street on or towards the West by the property of Abubaker Begmahomed on or towards the North by the property of Essa Motiwala and on or towards the South by the property of Sulleman Cassum Mitha.

For further particulars and conditions of sale apply to the Receiver's Attorneys, Messrs. Edgelow Gulabchand Wadia & Co. at their Office No. 65 Esplanade Road, Fort, or to the undersigned.

J. S. MODY & CO.,
Auctioneers.

Bombay, 2nd March, 1921.

BLUNT RAZORS

Resharpened bright and keen as new As 8 each. New Handles fitted Re. 1-0-0 each. Kropp Razors Rs. 5, Wilkinson Crown and W. Razor Rs. 5. All above Post Free. New and Ordinary Blades, etc., stocked. Surgical Instruments Repaired.

MATHEWS & Co. 28, Medows St. (Opp. Cornaglia, BOMBAY.)

HERON'S ROSE
COLD CREAM
HERON CHEMICAL WORKS.
GIRGAUM BOMBAY.

The Renowned Panacea of the Hindu Pharmacopoeia

MAKARADHWAJA

Prepared with the purest ingredients, including gold 7 doses Re. 1, 30 dose Rs. 3, 1 tola Rs. 16.

(Packing and Postage Free.)

The Pre-eminent Physician of India, MAHAMAHOPADHYAYA KAVIRAJ GANANATH SEN SARASWATI, M.A., L.M.S., writes:—

"I can assert that your preparations are made according to sastric principles and are pure."

"Makaradhwaja" pamphlet sent free.

Makaradhwaja Store

256, Bowbazar Street, CALCUTTA.

Telegrams: "SARNASIDUR," Calcutta

(We do not prepare or sell any other medicine. Our sole attention and care is concentrated in preparing the pures MAKARADHWAJA.)

ASTHMOL

If you are suffering from ASTHMA—Consult us at once.

We have a Specific for it which will cure it soon. The result of 20 years' experience of the INDIAN CHEMICAL PHARMACEUTICAL WORKS of Bengal.

Stockists:—

PHILLIPS & CO., LTD.
HORNBY ROAD.

Agents:—

THE CALCUTTA MEDICAL & SURGICAL STORES
7, BANK STREET, FORT, BOMBAY.

THE WEATHER.

DAILY WEATHER REPORT,

Summary of observations recorded at 8 hours on Tuesday, the 1st March, 1921, giving data for the preceding 24 hours.

The Punjab.—Skies are moderately clouded at Delhi and Rissar but have cleared elsewhere. Humidity is in large defect. Day temperature has fallen and is now higher than usual at Hissar and Ambala; night temperature has also fallen and is now above normal at Lahore and Ambala.

The United Provinces.—Skies are heavily clouded at Agra and Mainpari Humidity is in defect. Day temperature remains higher than usual; night temperature is above normal at Allahabad.

Sind and Rajputana.—Skies are clear. The air is drier than usual except at Karachi. Day temperature has fallen and is now nearly normal over the division; night temperature has also fallen and is now lower than usual in north Rajputana.

Gujarat, Kathiawar and Central India West.—Skies are clear except at Surat and Indore. Humidity is in defect in north Gujarat and at Dwarka and is in excess at Rajkot, Veraval and Surat. Day temperature is above normal at Rajkot and below it at Veraval; night temperature is nearly normal over the division.

The Central Provinces.—Skies are clear. Humidity is nearly normal at Chanda, Hoshangabad and Khandwa and is in defect elsewhere. Day temperature is slightly higher than usual; night temperature is nearly normal.

The Konkan.—Skies are clear or lightly clouded. Humidity is in defect at Ratnagiri and is in slight excess at Bombay. Temperature is normal.

The Bombay Deccan and Hyderabad.—Skies are clear. The air is drier than usual except at Bijapur where humidity is in excess. Day temperature is slightly above normal at Malegaon and Nizamabad and slightly below it at Poona; night temperature is above the average at Aurangabad and below it at Malegaon.

General Remarks.—No rain is reported. Skies are moderately clouded in the south-east of the Punjab and in the northwest of the United Provinces but have cleared up over the rest of the Punjab and over Rajputana and the adjacent districts. Temperature has fallen in the Punjab and Rajputana and except in parts of the Punjab and the United Provinces mentioned above fine clear weather prevails generally over the reporting area.

Forecast.—Weather is likely to remain generally dry.

India Telegraphic Summary for the 28th February 1921.

The depression has moved to the north Punjab and has caused local snowfall in Kashmir and dust-storms in the Punjab. Local showers have occurred in upper Assam.

OBSERVATIONS TAKEN AT 8 HOURS TUESDAY, THE 1ST MARCH1921.

STATIONS	Temp. in Shade: Maximum during last 24 hours	Temp. in Shade: Minimum during last 24 hours	Rainfall: Past 24 hours	Rainfall: Since 1st June	Rainfall: Since 1st November
SIND—					
Sukkur	...	...	...	...	...
Do (18th)	61.5	54.0	66	4.64	-4.58
Jask					
Do. ( )	83.3	69.0	08	0.06	-3.24
Muskat					
Do (18th)					
PUNJAB—					
Multan	81.5	55.6	32	0.05	-1.68
Rawalpindi	74	48 8	64	2.55	-8 51
Lahore	75	56.5	7	0	-2 57
Hissar	89	53 0	19	0.11	-1 85
Ambala	82	66 1	0	3 84	-1 19
Delhi	84	57.8	26	1 33	-1 13
UNITED PROVINCES—					
Agra	91	65	15	1 50	0.61
Mainpuri	90	54 3	38	0 38	0 70
Jhansi	92	46 0	6	3 36	-1 85
Cawnpore	91	59 2	27	2.51	+0 68
Allahabad	93	63 8	33	10-4	+0.12
SIND AND RAJPUTANA—					
Jacobabad	82	54 6	26	0 1	+0.80
Karachi	8	0 63 4	71	0.28	-0 91
Ajmer	84	44 7	24	0.12	-0 93
Jaipur	86	50 2	15	0.41	-.76
Kotah	88	60 0	12	0.66	-0 44
Mount Abu	70	50 8	6	0	-0 94
GUJRAT, KATHIAWAR AND CENTRAL INDIA—					
Rajkot	99	2 58 1	60	0	-0 85
Dwarka	80	?	49	0	-0 50
Veraval	77	3 64 1	89	0	-0 39
Rajkot	97	8 59 2	74	0	-0 40
Bhavnagar Para	93	4 63 4	42	0	0 87
Surat	90	9 69 6	92	0.07	-0.33
Ahmedabad	91	4 66 8	1	0	0
Deesa	93	7 53 9	15	0	0 43
Veemuch	88	1 59 8	36	0.08	-0 69
Indore	92	1 66 6	31	0 47	-0 48
CENTRAL PROVINCES—					
Jubbulpore	92	9 57 3	28	1 19	-1.14
Saugor	91	0 60 8	13	0 89	-1 06
Hoshangabad	95	3 7 8	50	0 80	-0 64
Khandwa	95	6 66 1	38	0 46	-0 58
Akola	99	1	9	0 10	1 60
Amraoti	99	0 64 1	18	0 6	1 74
Nagpur	99	0 5	23	0 39	-0 78
Chanda	99	1 61 0	56	0 08	1.86
Raipur	96	3 68 0	20	2.10	x0.57
KONKAN—					
Bombay	84	9 70 5	85	0	-1 63
Ratnagiri	89	7 70 2	52	0	-0 94
Marmagoa	86	3 73 1	83	0.15	-1 08
Karwar	87	9	4	90	-2 94
BOMBAY DECCAN AND HYDERABAD—					
Malegaon	91	54 5	85	0	-1 03
Ahmednagar	96	2 57 2	25	0 12	1 25
Poona	89	8 56 9	41	0	1 15
Sholapur	97	6 62	14	0.09	1 48
Bijapur	96	0 67 0	67	0	-1 23
Belgaum	98	7 58	32	0. 7	1 89
Aurangabad	9	4 70 1	29	0	1 24
Nizamabad (Indus)	100	2 61 1	49	0 48	-0 94
Hyderabad	91	5 66 9	21	0 01	-1.47
KARNATAK AND CEYLON—					
Mangalore	9	1 73 1	74	5 77	2 33
Calicut	87	6 74 1	8	0.60	3 0
Cochin	90	8 74 3	68	16 9	6 89
Colombo	87	0 70 5	90	27.65	+3 63
MADRAS PENINSULA AND ARCHIPELAGO—					
Minicoy	90	1 64 7	85	1.78	+4 99
Calicut	99	5 67 7	29	0 38	-1 98
Pamban	97	6 73 3	35	3 10	-1 82
Madras	93	7 68 1	9	35 97	15 6
Bangalore	90	4 6	42	3 50	+0 04
Coimbatore	93	0 60 8	51	1 38	+0 81
Trichinopoly	93	3 6 2	93	97.71	+18 68
Negapatam	87	1 68 3	79	66.4	36 43

An invaluable restorative in cases of
Exhaustion

When the system is "below par," any unusual strain upon the vitality often causes a feeling of exhaustion

This feeling of exhaustion is due to a sudden partial collapse of the vital powers of the body

That is because the drain upon the vitality has been greater than the body can replace.

Now, exhaustion is not only distressing in itself, but it indicates that the vital powers of the body are "run-down"

And it is in such cases that the help of 'Wincarnis' proves of such great value.

Because 'Wincarnis' possesses a four-fold power—it is a Tonic, a Restorative, a Blood-builder and a Nerve strengthener, all in one

Thus 'Wincarnis' promotes new strength, new rich red blood, new nerve force and new vitality—all at one time

That is why over 10,000 Doctors recommend it.

If you are subject to Exhaustion, or are Weak, or Anæmic, or Nervous, or Run-down, take advantage of the new and vigorous health 'Wincarnis' offers you.

Get a bottle of 'Wincarnis' and begin taking it to-day

But be sure you get 'Wincarnis' Don't be tempted to buy a substitute

WINCARNIS

Of all Druggists, Stores, Bazaars, &c.

COLEMAN & Co., LTD., Wincarnis Works, Norwich, Eng.

For Solo and Sidecar.

B·S·A MOTOR BICYCLES

4¼ h.p. SINGLE CYLINDER and 6/7 h.p. TWIN CYLINDER MODELS
Fitted with
B.S.A. COUNTERSHAFT THREE-SPEED GEAR.

All B.S.A. parts are guaranteed interchangeable.

Send for Illustrated List to

Addison & Co. Ltd. - Mount Road, Madras
The Bharat Commercial Co. Ltd. - Rawal Pindi
S. Dass & Co. Ltd. - Calcutta.
The Dilkusha Cycle & Motor Agency - Lucknow
The Elphinstone Co. - Mount Road, Madras
The Maharaja Cycle Works - - Lahore
The Wellington Cycle & Motor Co. - Bombay
The Popular Cycle & Motor Co. - - Agra
Pearey Lall & Sons Ltd. - - Delhi
The Royal Pioneer Cycle Co. - - Meerut
Central India Machine Co. - - Jubbulpore
Roshanlal Nounitral - - - - Quetta
North India Motor & Cycle Agency. - Bareilly
The Provincial Cycle & Motor Co. - Meerut
Moosa Lall & Sons - - - - Cawnpore
Md. Ekram Khan - - - - Benares
C. D. Motishaw - - - - - Allahabad
Spence Ltd. - - - - - - Calcutta
Importers: Sen & Pandit - - Calcutta

Fresh rolls for Breakfast.

Those delicious light, crisp, flaky "Raisley" rolls give breakfast an added interest. They are so easily and quickly made that cook can bake them fresh for every meal—fragrant and perfectly digestible.

Raisley
The PURE raising powder
Formerly called 'Paisley Flour.'

SILK SUITING CLOTH
For one suit at Rs. 12, 20, 28 and

PLAIN BENARSI SARI
of Fine and Superior quality at Rs. 8

LADIES STOCKINGS
of Pure silk 72 & mercerised 21/- per doz

SOCKS
Pure silk 36 & mercerised 12/- per doz;

HANDKERCHIEF 24" x 24"
Pure silk and fine quality 3/- each
Price list on Application.

Shri Krishna & Co.
Gai Ghat, BENARES CITY.

"WHACKED US WELL"

ENGLAND LOSES ALL FIVE TEST MATCHES.

AUSTRALIA'S NINE-WICKET VICTORY.

HOME TEAM'S RECORD PERFORMANCE.

(REUTER'S CRICKET SPECIAL.)
SYDNEY, Feb. 28.
Recd. 11-30 a.m. March 1.

The weather was sultry and thirteen thousand spectators were present to witness the continuation of the fifth and the last Test Match to-day. The wicket was in perfect condition.

It appears that Wilson and Fender have cabled home statements that the crowd had jeered at Hobbs on account of his lameness. The result was that when Wilson and Rhodes walked to the wicket the crowd indulged in an absolutely unprecedented demonstration against Wilson. The crowd hooted and shouted "Send cable to England." Shouts and jeers continued, while Wilson was batting and were redoubled as he walked back to the pavilion. Hobbs on coming in to bat was accorded many ovations. The effects of his injury have now practically disappeared. The famous Surrey crack was batting 31 minutes for his 34 which included five fours

During the luncheon interval M. A. Noble, formerly Captain of Australia urged the spectators and the members to suppress the show of hostility against Fender and suggested dignified silence as the best protest against the offending cablegram. In consequence, Fender's appearance was greeted by the crowd round the pavilion with stony silence but the crowd in the outer grounds to whom Noble's appeal had not reached indulged in boisterous display, counting him out and cheering ironically when he scored. Douglas, played a slow defensive innings being at the wicket 161 minutes for his chanceless 68 which included six fours and one five. He was accorded an ovation. Parkin put up unexpected resistance batting in lively fashion for 30 minutes hitting three fours. The innings lasted 287 minutes. Mailey by getting five wickets established record of 36 wickets in present Test series.

Bowling for Australia McDonald had no wickets for 58, Kelleway 2 for 29, Mailey 7 for 119, Gregory none for 37, Ryder none for none, and Armstrong 1 for 26.

AUSTRALIA'S SECOND VENTURE.

On the Englishmen taking the field, a section of spectators resumed their demonstration against Wilson and Fender. Collins and Bardsley played out time being 7 and 17 not out respectively when stumps were drawn for the day.

THIRD DAY'S PLAY.

(REUTER'S TELEGRAMS.)
SYDNEY, March 1.
Recd. 6-30 p.m., March 1.

The weather was dull and there was but a poor attendance when Collins and Bardsley resumed batting for Australia this morning on a pitch which has somewhat affected by an overnight shower. One hundred and one minutes were required to obtain the necessary runs. Collins and Bardsley batted splendidly.

Bowling for England.—Parkin had no wickets for 20, Woolley none for 27, Fender none for 2, Rhodes none for 20 and Wilson one for 8.

MISSED CATCHES.

At the close of the match Douglas issued a statement congratulating Australia who he says, "whacked us well", adding, however, that England would have done better if only catches had been held. Scarcely any of the Englishmen had shown the form displayed at home.

Full scores are:—

ENGLAND—SECOND INNINGS.

The scores:—

Woolley c and b Kelleway	1
Makepeace c Gregory be Kelleway	7
Rhodes run out	25
Wilson st. Carter b Mailey	5
Hobbs c Taylor b Mailey	24
Hendren st. Carter b Mailey	13
Douglas c and b Mailey	63
Russell c Gregory b Armstrong	35
Fender c Kelleway b McDonald	40
Parkin c Gregory b Mailey	36
Strudwick not out	5
Extras	11
Total	286

ENGLAND—First Innings.

Hobbs l-b-w b Gregory	40
Rhodes c Carter b Kelleway	26
Makepeace c Gregory b Mailey	3
Hendren c Carter b Gregory	5
Woolley b McDonald	53
Russell c Gregory b Mailey	19
Douglas not out	32
Fender c Gregory b Kelleway	2
Wilson c Carter b Kelleway	5
Parkin c Taylor b Kelleway	9
Strudwick b Gregory	2
Extras	8
Total	204

AUSTRALIA—First Innings.

Bardsley c Fender b Douglas	7
Collins c Fender b Parkin	5
Macartney c Hobbs b Fender	170
Taylor c Hendern b Douglas	32
Gregory c Strudwick b Fender	93
Armstrong c Woolley b Fender	0
Ryder b Fender	2
Kelleway c Strudwick b Fender	32
Carter c Woolley b Fender	17
Mailey b Wilson	5
McDonald not out	3
Extras	26
Total	392

AUSTRALIAN (Second Innings.)

Collins not out	7
Bardsley not out	17
Extras	1
Total for no wickets	25
Bardsley, not out	50
Collins, c Strudwick, b Wilson	37
Macartney, not out	2
Extras	4
Total (for 1 wkt)	93

TEST MATCHES

It will interest our readers to know that since 1877, 99 Test matches have been so far played, out of which England won 40 Australia 40 and 19 were drawn

Year	Place	Eng.	Aus	Drawn
1877 —	Australia	1	1	0
1879 —	Australia	0	0	0
1880 —	England	1	0	0
1881–2 —	Australia	0	2	2
1882 —	England	0	1	0
1882–3 —	Australia	2	2	0
1884 —	England	1	0	2
1884–5 —	Australia	3	2	0
1886 —	England	3	0	0
1887–8 —	Australia	3	0	0
1888 —	England	2	1	0
1890 —	England	2	0	0
1892 —	Australia	1	2	0
1893 —	England	1	0	2
1894–5 —	Australia	3	2	0
1896 —	England	2	1	0
1897–8 —	Australia	1	4	0
1899 —	England	0	1	4
1901–2 —	Australia	1	4	0
902 —	England	1	2	2
1902–4 —	Australia	3	2	0
1905 —	England	2	0	3
1907–8 —	Australia	1	4	0
1909 —	England	1	2	2
1911–12 —	Australia	4	1	0
1912 —	England	1	0	2
1921 —	Australia	0	5	0

INTERNATIONAL SOCCER.

SCOTLAND BEATS IRELAND 2-0.

(REUTER'S TELEGRAMS.)
LONDON, Feb. 26.
Recd. 9-30 a.m. March 1.

In the International Association match at Belfast, Scotland beat Ireland by two goals to nil.

DETAILS OF THE GAME.

(REUTER'S SPECIAL SERVICE.)
LONDON, Feb. 26.
Recd. 12 noon Mar. 1.

The weather at Belfast was fine and 35,000 spectators were present when Scotland played Ireland to-day. Scotland were the better side throughout except for a short period early in the second half but they met determined defence, Scott, the Irish goalkeeper, particularly doing fine work. Wilson scored Scotland's first goal after ten minutes' play and Scotland led at interval by one goal to nil. Ten minutes from close Cassidy added another goal.

INTERNATIONAL RUGBY

IRELAND BEATS SCOTLAND 9 PTS TO 8 PTS.

(REUTER'S TELEGRAMS.)
LONDON, Feb. 26.
Recd. 9-30 a.m. March 1.

In the International Rugby match at Dublin, Ireland beat Scotland by nine points to eight.

DETAILS OF THE GAME.

(REUTER'S SPECIAL SERVICE.)
LONDON, Feb. 26.
Recd. 12 noon Mar. 1.

Thirty thousand spectators were present at Dublin to see Scotland playing Ireland. The weather was glorious and the ground in splendid condition. Scotland during the opening half showed greater skill in scrum maging than Ireland. After eight minutes' play Hume crossed Ireland's line with a nice try which Maxwell converted. Cuseen obtained a try for Ireland and Hume another try for Scotland which remained unconverted, so that at interval Scotland led by eight points' to three.

On resuming Ireland played up vigorously Stephenson obtaining a try, the Irish continued their pressure and 10 minutes before the close Cunningham obtained the winning try.

WALES BEATS FRANCE. 12 PTS. TO 4 PTS.

(REUTER'S TELEGRAM.)
LONDON, Feb. 26.
Recd. 9-30 a.m. March 1.

In the International Rugby match at Cardiff, Wales beat France by twelve points to four.

DETAILS OF THE GAME.

(REUTER'S SPECIAL SERVICE.)
LONDON, Feb. 26.
Recd. 12 noon Mar. 1.

Thirty-five thousand spectators assembled at Cardiff to witness the encounter between France and Wales. The gates were then closed. Enthusiasm was tremendous, the queues waiting outside the gates five hours before kick-off. A pathetic element was introduced by the processions of the unemployed from distant towns, who yesterday marched all night long towards Cardiff to see the game.

France during the opening half tackled well but their forwards backed badly and their forwards generally disappointing. Three minutes from the start Jenkins kicked a penalty goal for Wales Williams and Hodder added tries and Jenkins another penalty goal so that Wales led at interval by twelve points to nil. On resuming France's play improved but Welsh defence was sound. Just before the end Lassere dropped a goal for France.

TO-DAY'S RACES.

SELECTIONS BY "NEMO."

TREDDLE should find the Cheveley Handicap very suitable, WESTERN WAVE and RECIPROCITY will be in the picture.

QUITE DARK can annex the 1st division of the Fermoy Plate without much ado, TAGAMOR and SIMON GRAB are sure places.

SOMALI will be difficult to beat in the 2nd division of the Fermoy Plate, DIALECT and EAGER TO should satisfy place investors.

SUGAREY SAM has struck form and beware of him in the 1st Division of the Falmouth Handicap, MY PATSEY and SOUTH STAR will remunerate place backers.

RAGAZZO may do the trick in the 2nd Division of the Falmouth Handicap, OREGON PINE and LIVELY may turn tables.

TIT BITS has an excellent chance in the Trombay Plate FERRY BOAT and BALLOON should be on the scene.

PINE TREE, WALLACHIN and CYMAR will decide the Highclere Plate.

MIKADO is great and he will prove it in the Second Dealers' Plate, KHABOOR and BRAGANZA will get placed.

HORSES LEFT IN

13th Extra Meeting, Wednesday, 2nd March.
The following are the horses to be run on Wednesday, March 2:—
(First race starts at 2-45 p.m.)

THE CHEVELEY HANDICAP.—Distance 1 mile.
Western Wave 9-8, William the Beau 9-2, Crenides 8-7, Monteith 8-3, Senparison 8-2, Cresset 8-0, Calder Vale 8-0 Treddle 7-13, Charcoal 7-12, Reciprocity 7-12, On Leave 7-11, Thunder 7-6, Christmas Holiday 7-4, Ardvreck 7-4, Somali 7-0, Pourboire 6-13.

THE FERMOY PLATE. Division I.—Distance 7 furlongs, 65 yards.
Caraway 9-2, Quite Dark 9-0 Fitzclarence 8-12, Atrocity 8-7, Tagamor 8-6, Royal Band 8-3, Massley 8-1, Cymar 7-11, Anthracite 7-9, Simon Grab 7-9, Roi Grison 7-0, Ragazzo 6-4.

THE FERMOY PLATE. Division II.—Distance 7 furlongs, 65 yards.
Owen Roe 9-8, Antic 9-3, Ardvreck 9-1, Eager To 8-13, Somali 8-8, Floreal 8-7, Cyanite 8-3, Penny Pie 8-1, Miss Rollestone 7-11, Dialect 7-9, Summer's Joy 7-9, King's Own 7-2, Claim A 7-0, Vauclerc 6-0.

THE FALMOUTH HANDICAP. Division I.—Distance 6 furlongs, 41 yards.
Like Magic 9-2, Summer's Joy 9-1, Balira 9-0, Whit Week 9-0, Sugarey Sam 8-12, Miss Goodenough 8-9, Winnie B 8-5, She She 8-4, Rock Ferry 8-3, South Star 8-0, My Patsey 7-11, Walhachin 7-11, Box O'Tricks 7-10, Mim 7-9, Lady Changeful 7-8, Shades of Night 7-7, Laranja 7-5, Substance 7-4.

THE FALMOUTH HANDICAP. Division II.—Distance 6 furlongs, 41 yards.
Sospello 9-6, Chauntress 9-2, St. Agne's Eve 9-0, Oregon Pine 8-12, Allensmore 8-6, Roi Grison 8-5, Zea 8-4, Lively 8-2, Binfield Grove 7-12, South Notts 7-12, Ragazzo 7-10, Bothurst 7-9, White Simon 7-9, Oxcroft 7-4, Tasty 7-3, Agneta 7-2, Vlinger 7-2.

THE TROMBAY PLATE. Distance 6 furlongs, 41 yards.
Mentor 9-0, Warminster 8-9, Ferry Boat 8-7, Four Aces 8-7, Silver Streak 8-6, Zuheir 8-2, Benares 8-0, Nevermind 7-9, Tit Bits 7-9, Tiger 7-8, Black Ivory 7-8, Khailan 7-7, Taj 7-7, Karam 7-4, Red Prince 7-4, Quantity 7-3, Sufwat 7-3, Balloon 7-3, Amir Aswad 7-2, Marmora 7-0.

THE HIGHCLERE PLATE.—Distance 5 furlongs (Straight).
Fussy 9-0, Pine Tree 8-5, Fleurbaix 8-5, Agneta 8-8, Walhachin 8-8, Vauclerc 8-8, Gold Quartz 8-5, Valentine's Brook 9-3, Barto 9-3, Vlinger 8-8, Lively 8-5, Celia 7-9, Land Lady 7-9, Cymar 9-3, Pretty Margaret 7-12, Lady Changeful 9-3, Nerissa 9-3, Avro 8-10, Lomo 8-8, Maravedi 8-8, She She 8-8, Adam's Pride 7-12, Huon River 9-1, The Count 7-6, Somali 9-3.

THE SECOND DEALERS' PLATE.—Distance 1 mile.
Firjah 8-13, Hunter 9-3, Telephone 8-13, Leopold 8-7, Marine 8-9, Limerick 8-13, Jassim 9-3, Triumph 8-7, Sarkunah 8-7, Braganza 9-3, Khaboor 9-3, Mooreed 8-13, Moyeed 9-3, Atlas 9-3, Balkan 9-3, Wadi 8-7, Mikado 9-2.

HOCKEY MATCH.

An interesting Hockey match was played before a large gathering of spectators between the Tivimnenses and Aldoneuses on the Wilson College Gymkhana Ground, Bombay, on Saturday last, resulting in a victory of the former by 3 goals to 1.

ENGINEERING EDUCATION ABROAD.

The following communique is issued by the Government of India:—

In the Regulations governing the recruitment of Assistant Executive Engineers in England by the Secretary of State for India in Council for appointment to the Indian Public Works Department and State Railways, it is laid down that an Indian candidate must have attained the age of 21 and not attained the age of 24 years on the first day of July of the year in which he offers himself for appointment. The Secretary of State for India in Council has decided that the maximum age limit of 24 years referred to above shall be reduced to 23 years from the year 1924.

Students intending to proceed to Europe for Engineering education with a view to appointment to the Indian Service of Engineers are warned to take note of this change.

"NEW ERA" IN PUNJAB

NOT TO ADDRESS PUBLIC MEETING

ORDER AGAINST PUNDIT R. CHOWDHRY.

(ASSOCIATED PRESS.)
LAHORE, Feb. 28.

The Punjab Government has served an order under Defence of India Act on Pandit Rambhuj Dutt Chowdhry directing him to abstain from attending or addressing any public meeting until further orders.

CALCUTTA RACES.

SEVENTH EXTRA MEETING.

(From our Correspondent.)
CALCUTTA, Mar. 1.

THE WOODLANDS' PLATE. (Division II.).—Distance 7 furlongs.
Winner Rs. 1,500, second Rs. 500, third Rs. 250.
Mr. Ever's LEADING GIRL, 8-0, Owner.
Messrs. Campbell and Harvey's DAISY RYAN, 8-8, Thompson 2
Mr. Roychaudhuri's HIGHER LEVEL, 7-11, Orchard 3
Mr. Bartleet's ADORABLE, 8-12, Fozard.
Also ran:—Monsieur James 9-3, Dara Bay 9-3, Silver Gift 9-2, Foxter 8-13, Aquae Solis 8-12, Alien Daisy 8-11, Angary 8-10, Ozorina 8-9, Paradise 8-7, Fiasco 8-7, Tycoon 8-6, Sans Mercy 7-12, Gibsons Corner 7-12, Vulcanetta 7-10, Glen Lusset 7-9, Distinguished 7-6, Cylarity 7-4.

Won by 1¼ lengths, ¾ length second and third, a short head third and fourth.

Time:—1 min. 30 4-5 secs.

Totalizators paid:—Rs. 79 win, Rs. 37, Rs. 71 and Rs. 59 places.

Betting:—Fives Monsieur James, sixes Alien Daisy, sevens Leading Girl, eighths Daisy Ryan and Dara Bay, tens Silver Gift Adorable, Aquae Solis, Foxter Glen, Lusset and Angary, longer prices the others.

The Race:—After a false start they started level. Alien Daisy jumped to front and was attended by Dara Bay, Fiasco and Higher Level. Near distance Daisy Ryan was showing way to Leading Girl and Higher Level. Near half the distance Leading Girl assumed command and going on won fairly comfortably.

THE WOODLANDS PLATE. (Division I.).—Distance 7 furlongs.
Winner Rs. 1,500, second Rs. 500, third Rs. 250.
Mr. Coningham's AUGHNACLOY, 8-8, Higgins 1
Mr. Roychaudhuri's JAUNT, 9-0, Orchard 2
H. H. Maharani Cooch Behar's PRINCESS ILA, 8-10, Harrison 3
Mr. Ever's Clarimo, 8-2, Owner 4
Also ran:—Fife 9-5, Devil's Bridge 8-13, Myrian 8-8, Motringham 8-6, Summer's Hope 8-6, Sunny Time 8-5, Elsie R. 8-4, High Life 8-2, Rags 8-1, Queen Mary 8-1, Surprise 7-13, Rosebud 7-12, Careless Girl 7-11.

Won by head, ¾ length second and third, 1 length third and fourth.

Time:—1 min. 28 4-5 secs.

Totalizators paid:—Rs. 64, win, Rs. 22, Rs. 27 and Rs. 20 places.

Betting:—Fives Fife, sixes Princess Ila and Aughnacloy, sevens Jaunt, Clarmio, Surprise, and Rosebud, longer prices others.

The Race:—Sunny Time was the first to get going and followed by Galla and Jaunt and that was order till the distance post was reached. Here Jaunt assumed command with Aughnacloy Handy last named collared Leader at half the Distance and won easily.

MEERUT RACES.

SARFARAZ WINS BABUGARH PLATE.

(From our own Correspondent.)
MEERUT, Mar. 1.

THE BABUGA RH PLATE.—Distance furlongs.
Raja Sripul Singh and Kour Rajendra Singh's SARFARAZ, 10-10, Lazzard .....
Mr. S. Khanna's INDIAN APPLE, 7-2, car. 7-3, Jones 2
H. H. Maharaja Patiala's RED DUKE, 10-5, Majeed .....
Genl. Raja Sir Hari Singh's BELGRANEN, 9-2, Beasley .....
THE NORTH WESTERN PLATE.—Distance. 6 furlongs.
Messrs. Freeman and Foweet's REPARTEE, 7-5, Moosamdin .....
Mr. B. N. Bhargava's MAY LASS, 7-7, Karim .....
Genl. Raja Sir Hari Singh's LOVER TRUE, 10-12, Beasley .....
H. H. Maharaja Patiala's BALLYNACURRO, 9-0, Capt. Bernard .....
THE SARDHANA PLATE.—Distance furlongs.
Mr. Ahmed Hazamy's BAYARD, 8-9, Etel
Capt. Hodgrin's NADIM, 8-4, car. 8-0, Beasley .....
Mr. Ibrahim Nassara's SPARK, 8-13, Fownes
Mr. Malik's JOKER, 8-9, Abdul WAHID.
THE BEDOUIN PLATE.—Distance 5 furlongs.
Mirza Saddiq Alikhan's MUNSI, 7-4 car. 7-7, Japheth .....
Mr. Ahmed Hazamy's KHERALLA, 8-13, Fownes .....
Mr. Fawcett's WINKLE, 7-9, Moosamdin
Mr. S. Mahmed's TOPNOTCH, 8-3, Brownlee .....

POSTAL NOTICE.

The local agents of the P. and O. Co. intimate that the Homeward English mail steamer Caledonia due to sail on Saturday next will proceed as far as Marseilles only. Parcels for countries beyond France will not, therefore, be forwarded by that steamer.

Mails for the Straits Settlements, China, and Japan per s.s. Egra via Negapatam will be closed at the General Post Office at 6-30 p.m. to-day (Wednesday).

LATE SETH SITARAM PODAR.

We regret to announce the death of Seth Sitaram Kisondayal Podar, proprietor of the Firm of Cheniram Jesraj at his residence Krishna Bhuwan, Walkeshwar, late on Sunday night.

The deceased was a prominent and respected member of the Marwari community and his death removes a citizen of great promise and business integrity. He was the founder of the Union Bank of India and his zeal and ability was largely responsible for the position the Bank now holds in Bombay.

As a mark of respect the share Department of the Bank was closed on Monday after 2 p.m. The Marwadi Vidyalaya was also closed on Monday.

INFANTS' WELFARE ASSOCIATION.

ANNUAL GENERAL MEETING.

APPEAL FOR FUNDS.

The first general meeting of the Bombay Infants' Welfare Association was held on Tuesday evening at the hall of the Bombay Sanitary Association, her Excellency Lady Lloyd presiding.

Sir Stanley Reed, in moving the adoption of the annual report of the Managing Committee, which was submitted to the members, appealed for further large measures and for a larger number of active members to shoulder in right earnest the work which the Association had in view to make the future generations stronger and stronger.

Lady Tata seconded the proposal and then the report was approved and adopted unanimously. Messrs. Billimoria and Company were then appointed auditors to examine the Association's accounts for the current year.

LADY LLOYD'S SPEECH.

Her Excellency, addressing the members, said:—

Ladies and Gentlemen,

I do not propose in the few words which I am going to say, to touch upon these aspects of the Society's existence, but rather to speak of the reception which this branch of social work has met with so far in this Presidency, and of the very general interest which it has aroused. Although, as has been made clear in the report, the small beginnings of the present scheme have been going on for some time, very little was known about them by the general public, and their scope was too limited to make it possible to deal in any comprehensive way with the needs of this great city. This soon became clear to the Committee who were then controlling the work, and, in consultation with them, I determined, at the beginning of last year to make a concentrated effort to do two things—to educate public opinion in Bombay in the value and importance of Child Welfare, and to obtain the necessary funds for carrying out the full programme suggested.

The results of this two-fold campaign were most gratifying. As regards the funds raised, you have just heard that an endowment for the Society of fifteen lakhs has been subscribed or promised during the year; and we hope that the income from this sum, supplemented by annual subscriptions and donations will ensure the maintenance of the minimum number of centres which are immediately required. It is difficult for me to find adequate words in which to express my appreciation of the way in which all sections of society in this Presidency—Ruling Princes, Europeans, Mahomedans, Hindus and Parsees, responded to the appeal, and of the generosity with which they gave, rich and poor alike. The total raised far exceeded the hopes and expectations with which the campaign and I think this in itself is the most eloquent testimony to the excellence of the work, and to the almost universal appeal it makes to those who care for their country's good, directly its aims and its nature are properly understood.

EDUCATING THE PUBLIC.

To turn to the educational side of the campaign which has been engaging our energies for the past year, there, too, we have made much progress, and have to a large extent succeeded in awakening public anxiety on the subject of the health of the children. No one who saw the crowds thronging the health sections of last year's great exhibition, can doubt that the people of Bombay are deeply concerned with this important matter, and intend to understand the subject thoroughly.

Happiness, usefulness and wealth are the trio of blessings which make life worth living; and if we are to place these three in their proper order, we must say that health is the foundation, usefulness the structure, and happiness the crown. That foundation of health is what we are striving to enable all parents whom we can reach to build up their children's lives upon; for so only shall we get useful and contented citizens, a support to their country and their Empire, instead of a burden and an anxiety. When my own little son was born, I naturally thought him the most wonderful child that had ever been seen, and I remember my wise old nurse used to shake her head at me and say: "There's only one perfect baby in the world, but every mother has it."

That is my ambition for the mothers of the Bombay Presidency—that they should each and all have their perfect baby, sound in wind and limb, strong and lusty, a worthy member of the new generation from which we hope so much. This is a big ambition; but small ambitions are of no use to any one; and though the attempts which are being made to realize it, seem at present terribly limited and inadequate, yet they are at least a step in the right direction. And in conclusion I want to say that it rests with you, the general public of Bombay to see to it that this movement shall grow and spread until it becomes commensurate with the need which called it into being.

VOLUNTARY WORKERS THANKED.

Before I sit down, I cannot refrain from making some allusion to the invaluable and indefatigable services of the present Committee of the Society; of Lady Reed, our Chairman, whose loss on her forthcoming departure from India will be almost irreparable; of Mrs. Petit, our Hon. Secretary; Mrs. Talyarkhan, our Hon. Treasurer; Dr. Dadabhoy, our foremost lady doctor, whose work from the beginning has been most self-sacrificing and devoted, and other members, who have one and all worked with the utmost zeal and good will. Nor must we forget Miss Pigott, who has left her work at Hyderabad at great inconvenience to herself, to help us as temporary Superintendent. I am sure the meeting will wish to pass a very hearty vote of thanks to all these ladies and gentlemen for what they have done.

HER EXCELLENCY THANKED.

Sir Thomas Strangman who proposed a vote of thanks to her Excellency, then said in order to make a success of any scheme there were at least two essentials, viz:—firstly, a good cause; and, secondly, a good backing. One alone was useless without the other. An indifferent scheme was bound to be discovered whatever its backing. A good cause must fail unless it was properly presented. Now, in Infant Welfare they had a thoroughly good cause—a cause which must appeal to all. But they had at the same time what was equally important, an excellent backing and that was the powerful support—it was more accurate to say the wonderful driving power of her Excellency.

He spoke as a privileged person and as such he had perhaps seen more than any one else what her Excellency had done for this scheme. In one year she had raised some fifteen lakhs of rupees and got the scheme going well ahead. This happy result was attained by unremitting strenuous effort. In spite of all her Excellency's many engagements and numerous claims upon her, time had always been found for Infant Welfare—no trouble being spared and no detail overlooked to make the scheme a success.

Dr. Sir Temulji Nariman, seconding the motion, said he did not think such a motion required any seconding. Their cause was one that did not require only monetary help, but cordial cooperation and backing too and in that respect they could rest assured that her Excellency was as earnest in their cause as anybody else. In her Excellency the women of this Presidency had found a great leader and a sincere and sympathetic friend.

The motion was carried with acclamation and then the meeting dispersed.

BOMBAY CITY AND SUBURBS.

Engagements.

TO-DAY.

Annual meeting of the Bombay Natural History Society, 6, Apollo Street, Fort, 6-15 p.m.
Meeting of the Standing Committee at 3 p.m. (Bombay Time).
Bombay Races: 13th Extra Meeting, 2-45 p.m.
Formal discussion on "Relation of Sociology and Economics" to be initiated by Dr. Geddes, at the Servants of India Society's Home, 6-30 p.m., Prof. P. A. Wadia to preside.
Distribution of prizes to pupils of B. J. P. U. Institution School and College of Commerce, Queen's Road, 4-45 p.m., H. E. the Governor to preside.

FRIDAY, February 4.

Steamer "China" with outward mails of Feb. 17 expected to arrive at 1 p.m.

SATURDAY, March 5.

Adjourned meeting of the B. P. Congress Committee, B. P. Association Rooms, 6 p.m.
The S. S. Caledonia with homeward mails leaves at 1 p.m.
Press Day Anniversary, public meeting under the auspices of the Press Association of India, at the Excelsior Theatre, at 6 p.m. Mr. M. A. Jinnah will preside.
Distribution of prizes to pupils of B. J. C. Institution School, Institution Hall, Queen's Road, 4-45 p.m.

TABLE OF LEADING CONTENTS.

LEADING ARTICLES.	PAGE
The Old, Old Game	8
The Budget	8
NOTES OF THE DAY	8
REUTER'S TELEGRAMS	10 & 11
INDIAN TELEGRAMS	7, 10 & 11
GENERAL NEWS	
Nankana Sahib Tragedy	4
Famine at Dohad	11
Burma Reforms	12
Non-Violent Sikhs	12
Our Tokio Letter	13
Gujarat Vidyapith	13
Our Inherent Right	14
BOMBAY AND PROVINCIAL	
A Taxing Budget	9, 11A & 11B
Bombay Labour Trouble	7
Voting on Budget	10
BOMBAY CITY AND SUBURBS	7
COMMERCIAL	12
THE WEATHER	6

Domestic Occurrences.

DEATH.

BILLIMORIA—Bomonjee Jamshedjee Billimoria, father of Messrs. S. B., H. B. and Dr. R. B. Billimoria, died at his residence, 7, Cuffe Parade, Colaba, Funeral Wednesday morning. R2593

BAND AT BOMBAY GYMKHANA.

The Band of the G. I. P. Railway Regiment A. F. (India) will play at the Bombay Gymkhana this evening commencing at 6-15 p.m.

ENGLISH MAIL.

The mail steamer China with the outward mails of the 17th instant is expected to arrive in Bombay at 1 p.m. on Friday next.

SOCIAL CLUB LALBAUG.

The Anniversary of Ramdas will be celebrated at 9 p.m. (S. T.) to-day in Dongre's Block, Lal Baug when Mr. Gadgil of Indian Women University will speak on "The Message of Ramdas" and Mr. K. G. Kalekar of Maratha Central Institute will preside.

BOMBAY NATURAL HISTORY SOCIETY.

The annual meeting of the members of the Bombay Natural History Society will be held this evening at the Society's Rooms at 6 Apollo Street, at 6-15 p.m. when the following business will be discussed. The raising of entrance fee and subscription, election of a New Committee and the Treasurer's Report for the year 1920.

SYED MASTANSHAH KADIRI.

The 103rd annual fair of Hazrat Syed Mastan Shah Kadiri will be held to-night at 9 p.m. at Mastanshah's Durgah, New Nagpada, Bellasis Road, when sandal ceremony will be performed and moulood sharif recited.

CONVINCED

THE ROVER IS
THE BEST CAR

A user writes :—

"I have had my Rover only for 6 months, but long enough to be Convinced it is the BEST CAR on the Market for its price. It's a very good looking Car and runs beautifully."

Sole Agents,

THE
BOMBAY MOTOR CAR CO., LTD.,
Apollo Bunder,

Branch at DELHI. BOMBAY. Telegrams. "CHALO.'

STEEL BEAMS
GEO SERVICE & CO.
BOMBAY.

CRUDE OIL ENGINES.

Start industries. I supply Motive power 4½, 7/8, 10/11, H. P. Crude oil Engines. Immediate delivery.

BABAN GOKHALAY.
OPERA HOUSE, Terminus Girgaum.
(Tel. WAGNEREEC, Bombay).
(Phone 4545).

ARTISTIC ENLARGEMENTS.

12"×10" MOUNTED 18"×14" FOR Rs. 10 Only.
From ANY PHOTOGRAPH
D. MOLL, PHOTOGRAPHER BY APPT.
LUCKNOW. to H. E. the GOVERNOR, U. P.

Always at your Service
SURAJMAL LALLUBHOY & CO
DIAMOND MERCHANTS
AND
JEWELLERS,
218 Kalbadevi Road, BOMBAY.

H. I. DIXON & CO., LTD.

MAZAGON ROAD, BOMBAY.
ESTABLISHED 1886.
IN GOVERNMENT LIST
Constructional and General Engineers, Iron and Brass Founders, Coppersmith and Plumbers, Ship Repairers.
JAMES MACKINTOSH & CO.,
Secretaries and Treasurers,
14-18, Elphinstone Circle, Fort.
Telegrams: NOXID, Bombay. Work Telephone: No. 2154.
Reg. Office Tel. 784.

FOR ANYTHING IN HARDWARE STORES, ETC.
Inquire at
THE EASTERN ENGINEERING.
AND
STORES SUPPLY AGENCY.
The Well-known Firm of Shipchandlers, Hardware Merchants, Stores Suppliers and Contractors,
Call or write:—
ABDUL REHMON STREET.
Mandvi Post Box No 236.
Phone. 5204. Tel. "DHUNSTEEL."

AWARDED GOLD MEDAL 1920.
MOHANLAL & CO.
JEWELLERS.
157-201 Sk Memmon St } Tele No 1703.
BOMBAY

Fresh Consignment Arrived
RED MARSEILLES HEXAGONAL
TILES
Cheaper and Durable than any other make
SAJAN & CO.,
TILE AND MARBLE MERCHANTS
Tamarind Lane, Fort, BOMBAY.

GODREJ'S SAFES

7 Large Safes supplied to Messrs. Ewart Latham & Co., after their experience of other safes in the recent fire in their premises.

272 Safes supplied for Savings Bank India and Burma, after a severe competitive test by fire held in Calcutta in the Director-General of Posts and Telegraphs, in July 1912.

210 Burglar Resisting Safes, recently supplied to Government, to replace other Makers' safe that had been burgled.

By appointment to H. E. the Governor.
Makers to H. M.'s Mint and a number of European and Indian Banks.

GODREJ & BOYCE MFG. CO.
Near Gas Works, Parel, BOMBAY.

PETROL

Can supply—from a tin to a wagon — at Rs. 2-4-0 gallon, ex-godown.

SPECIAL TERMS FOR BIG BUYERS

Terms STRICTLY cash in advance.

SHEIKH MUHAMMAD FAQIR & SONS,
Burn Bastion Road, DELHI.
Telegrams: KEROPET."

MESSRS BENNETT & CO.

AUCTION SALE OF VERY VALUABLE VACANT PIECE OF LAND.
At Mount Road

near the junction of the Victoria Road, Byculla, admeasuring 33,747 square yards, a portion of which is leased to different tenants for 10 and 20 years, yields Rs. 2,600 per month by way of rent with a large piece of land still unlet on TUESDAY, the 15th March, 1921, at 4-30 p.m. (S.T.) on the premises.

For further particulars see BENNETT & Co.'s ADVERTISEMENT.

THE
CHINA MILLS.
LTD.
(in Voluntary Liquidation)
AUCTION SALE
on Wednesday 2nd March 1921
at 3 p.m.
at Auctioneers' Rooms

For full particulars see Auctioneers' Column.

SORABJI COWASJI & CO.,
Auctioneers.

THE BOMBAY CHRONICLE.

Wednesday, March 2, 1921.

THE OLD, OLD GAME.

We have already expressed in these columns our fear lest the Indian Muslim Delegation to the present London Conference should meet with the same fate as previous Indian Delegations, and merely witness a display of "Christian" fanaticism mingled in the usual naive way with commercial and territorial greed. Yesterday's telegrams from London are of a nature to increase our fear that such will be the case. The Greek Oecumenical Patriarch of Constantinople—We noticed the other day that the subsidy paid to his Beatitude from some unknown source during the reign of Venizelos, had been renewed under the Constantine regime—a "picturesque" figure calculated to appeal to a public which is always running after some new thing, is coming to London "to plead the cause of the *unredeemed* (sic) Greeks in the near East and *to draw closer the bonds between the Greek and Anglican Churches.*" The Patriarch has a right to plead the cause of his own Church-people, though we beg leave to doubt whether he can be truly said to represent the majority of Greeks in Asia Minor at any rate, thousands of whom are on the side of Mustafa Kemal, and though some explanation seems to us desirable in the matter of the subsidy aforesaid. But he has no right to plead that cause to the detriment of the majority (Turkish and Bulgarian) of the inhabitants of Thrace, nor to that of the majority (purely Turkish) of the inhabitants of the Smyrna district; and what the drawing closer of the bonds between the Greek and Anglican Churches has to do with it, unless it be deliberately to obscure the issues in a mist of ecclesiastical sentimentality to the detriment of British Muslims, we cannot conceive. It is the old, old game which has been played at all the previous conferences, unfortunately, with success. We say "unfortunately," not only speaking from the Muslim but also from the British imperial standpoint; for it must be evident to anyone who cares to think a minute that a public recognition that the bond between the Greek and Anglican is stronger and more intimate than that existing between Christian and non-Christian subjects of His Majesty must be destructive of the very basis of the British Empire in the East.

The Armenian Patriarch is also playing the old game. We do not know the Patriarch of Zaven (mentioned by Reuter), the only Armenian Patriarchs we know of being he of Etchmiadzin and he of Kom Kapou (Constantinople) But someone claiming to be an Armenian patriarch has telegraphed from Constantinople alleging that the Turks have massacred 85 per cent. of the Armenian population in the regions of Kars and Alexandropol. The Turkish conquest of those regions took place months ago; so one may reasonably ask why the terrific tidings have been held back till the moment of the Conference. We may also mention that Mr. Scotland Liddell, in the "Daily Graphic," "Daily Telegraph" and other papers, had for months before the Turks advanced against Armenia been calling attention to the horrible way in which the Armenians were seeking to exterminate the Muslim population in the very regions now referred to by the Patriarch. Asia Minor, Thrace, the Caucasus, are not situated on another planet; they are accessible to anyone who prefers the evidence of his own eyes to that of witnesses and tale-bearers whom past experience has shown to be entirely unreliable. Why should not the Conference send a few impartial persons privately to investigate these matters on the spot and to report upon them, while it is still in session? The only answer that we can imagine is that Mr. Lloyd George knows what the result would be, and does not want his "Christian" confederates to be discountenanced.

The sentimentally ecclesiastical view of a question which, from the British Imperial standpoint, is one between the British Empire and its Muslim subjects, though popular in England and with the Government of England, cannot be popular in India nor with the Government of India. If it is allowed again to influence the policy of an inter-Allied Conference, the worth of British citizenship to non-Christians becomes manifestly nil. We speak, and we have spoken strongly on this subject; but if we knew of stronger and at the same time more persuasive language we would use it, because we are convinced that the present crisis is the turning point for good or evil of the history of the English in the East. Now or never is the moment for the Government of India to assert with all the force at its command the Indian point of view, which happens in this instance to be that of every Englishman who values the religious tolerance on which the British dominion in the East claims to be founded.

THE BUDGET.

The Finance Minister has sought to sing the swan-song of the uncontrolled authority of the bureaucracy, mingling with it a note of high-pitched warning to the would-be financiers in the Assembly. Mr. Hailey waxed eloquent over the new powers the Assembly has acquired. But the country, which knows what "powers" the Assembly does not possess, and which has no illusions regarding the "reforms," will not be affected by his eloquence. As already prophesied by us, the Budget introduced by him is a Budget of deficits and disasters, unrelieved by a single ray of hope, untinged by any sign of reform. The tide has turned, sooner, it seems, than our financial experts had anticipated. The speech of the Finance Minister needs to be supplemented by detailed figures before we can offer any criticism on the specific suggestions on this the first Budget in the "Reformed Council"; but there are features of his Budget speech which we cannot suffer to pass unnoticed even at this stage. The Budget is overshadowed by the currency disaster. The estimated deficit, the proposed additions to taxation are all to be traced to this one central fact—the Currency and Exchange muddle. For his critics, Mr. Hailey has the usual excuse of the unrepentant bureaucrat: "There are some people with whom it is impossible to reason." Men of Mr. Hailey's class are beyond redemption, and our only hope lies in the assurance that their day is over. They will not understand that the Currency muddle was created only because the Government persisted in a policy of jerry-mandered exchange, which required to be dry-nursed in every period of crisis, which could not resist the severe strain of the War and its aftermath. They will not realise that the Indian Exchange problem was not created by the War. The War has only made it impossible to be ignored even by the Olympians of Simla. India has lost in a single year crores, because the manipulators of her finances preferred, under the convenient subterfuge of a scientific currency system, to pile up crores in a centre outside India and, therefore, beyond the control of the Government of India. We are wandering in a maze of inexplicable Exchange manipulations, because we have not sought out the root evil and devised radical remedies. Mr. Hailey says: "In our opinion there is no practical step which Government can take at present which would put an end to the trade depression and to the general feeling of uncertainty now existing." We trust the Legislative Assembly will not accept this statement of insolvency, nor concur in its necessity or expediency. We have already indicated more than once the "practical steps" which would put an end to the present uncertainties and the future speculation. Let the Government of India repair their blunder by obtaining from the British Imperial Government the loss the country incurred in serving the Empire. Let them then define an honest standard and keep to it honestly, through all the ups and downs of the market. It is unworthy of the Finance Minister of India to jibe at "common commercial morality" and read a lecture to "some sections of her merchants to announce a policy of general repudiation." With all his laboured attempts at elucidation, Mr. Hailey will never succeed in making the Indian merchants forget that the Government of India gave a rupee for 16 pence when its silver contents cost them ten pence or less, but promptly disowned all their legal and moral obligations the moment the bargain became unfavourable. And they at least must make no allusions to "commercial morality" having themselves, in less than a generation, more than once broken their plighted troth. If the Government of India honestly commence a genuine currency reform, they will have to abandon all connection with the British Imperial Government,—civil or military—and thereby rid themselves of their perennial nightmare of the "Home" charges. Exchange affects the Government of India because they have these commercial transactions. Let them abolish these transactions and no one will suspect them of interested motives in their policy. Let them bring this country into line with the commercial nations of the world by adopting fully, frankly, and finally a gold standard, and there will be no gambling in Indian resources, no dissipating of her hard-won Reserves. Will the Government adopt this gauge of their honesty? Will the Councillors suggest this measure of their own financial perspicacity? If they do not, the public will discover its own modes of obtaining restitution.

The deficit in this Budget will have come to the readers of "The Chronicle" as no surprise except, perhaps, as to the exact figure. Nor will it be new to find the Finance Minister explaining it on the grounds of increased Military expenditure. Lest we should base too high a hope on the activity or intrepidity of our "representatives," the Finance Minister has warned them: "Nor is it economical to curtail essential measures of national defence." But the warning is superfluous as the Assembly is powerless to remove this incubus of Army expenditure. But for that we would ask: Is it an essential measure of national defence that we should maintain 60,000 European troops even though they cost more than four times as much per head as Indian troops, and yet leave us no margin of safety in our hour of need in the bargain? Is it economical to have practically our whole army on war footing, with no separate cheaper Peace establishment? Is it prudent to have only a fighting army and no Reserves to speak of? Indian finance will never be sound until the "Home" charges are abolished; it will never be healthy until this Army expenditure is entirely recast. In the absence of detailed figures we can offer very few pertinent remarks on the proposed taxation. We have no sympathy with those who oppose, on principle as it were, all increases in taxation; but we must protest against any recourse to increase in taxation without previously exhausting all legitimate possibilities of retrenchment in expenditure. The Budget under review is innocent of any desire to retrench or reform. Our military charges are growing; our civil administration charges are growing. our Exchange, our "reforms," all indicate increased burdens. Is their no room for reduction in establishment, for revision of very high salaries with a view to reduction? To the tax proposals as such we shall offer no objection but this: We cannot approve of *ad hoc* changes in taxation without any correlation to the general economic organisation of the country, without any scientific definition of its fiscal policy. The changes in the Customs Tariff, for example, might be welcomed as they stand. But unless we are assured that they represent some thing more than a mere attempt to tide over a deficit, unless we know that they indicate a growing determination on the part of our Government to lend all possible help the State can, to the development of our industries, unless we are convinced that no factor beyond the economic requirements of this country only will be considered in re-shaping the tariff policy of India—we cannot extend our approval to these shifty expedients of inefficient financiers. The Customs changes announced offer no such assurances. Their only recommendation is that they will help to meet the deficit,—and that, also, we doubt. The other great feature of the tax-changes is a re-grading of the Income-Tax and a revival of the Super Tax.

We have always felt that the share of those who pay direct taxes in this country has been ridiculously small, and we must, therefore, approve of any changes that go to increase these burdens. But we must object to the continued exemption from their fair tax-burdens granted to the large agrarian incomes. Such exemptions are impossible to justify, impolitic to maintain. The properly-framed Income Tax will fall alike on all incomes over the necessary minimum for exemption, and the distinction, if any is made, will be on the ground of whether the income is earned or not. A well-planned system of direct taxes is indispensable if we are to extend the exemption from taxation to the necessary minimum of existence in the case of the smaller agriculturists who pay the bulk of the land revenue, though they are the least able to bear these burdens. But, above all, in the proposed addition to the taxes, we protest most emphatically against the suggestion to increase the tax on communications. The Post Office has always taken a legitimate pride in having offered its services at the lowest comparative rates. The Government of India have rightly adopted the view that the Post Office is not primarily a source of revenue. We find no reason for any departure from this settled policy. We regard it as no justification for the increase in postal rates that the salaries in the Postal Department have been increased. If the Government of India must change their policy, let them at least first adopt all those labour-saving devices, which, like the automatic stamp machine, will offer continuous service to the community at relatively much less cost, let them extend the activities of the Department by removing the absurd restriction on the maximum weight of parcels, by improving the insurance side, by adding to the banking possibilities and, above all, by a policy of rigorous revision of salaries in the highest grades. If they try these remedies, they will have all the revennue they need, without any addition to the charges on communications which no civilized Government can now afford to impede. Space will not allow us to say anything about the proposals for the Sinking Fund for propping up our giltedged long-term securities, nor can we say much for the international credit position which is alleged to be reacting on India and influencing her finance. With fuller figures and ampler details we shall revert to this absorbing topic —which holds such a promise for good and has such possibilities for evil, but meanwile we would impress upon the Indian members of the Legislative Assembly that they will forfeit such slender claim as they may have—if they have it at all—to style themselves "representatives" if they do not insist on the most ruthless economy in wasteful military expenditure, if they will not enforce a searching inquiry in our over-grown establishments, if they cannot rise above the prejudices of their class or the interests of their clique to introduce a spirit of equity in the distribution of our tax burdens.

Notes of the Day.

A Welcome Measure.

While reserving our liberty to criticise the provisions of Dr. Gour's bill to amend the Civil Marriages Act of 1872, we have no hesitation in declaring our whole-hearted sympathy with the principle underlying the contemplated reform. The law of civil marriages as it exists in this country, we have to confess with shame, sets a premium on intellectual dishonesty, inasmuch as it obliges the parties to the marriage contract to declare that they do not profess the religion to which each of them belongs. One need not be a Brahmo or an atheist, professing no particular religion, to feel a twinge of conscience when put to the necessity—and that too a temporary necessity—of declaring that he or she is not a Hindu, or Muslim or Christian, as the case may be, in order that he or she may take as a partner of life a person belonging to a faith other than his or her own. Attempts made in this country in the past to enact legislation which will entirely eliminate the necessity of reference to the religion of the parties to the marriage, have failed owing to the blind opposition of the so-called orthodox classes and the timidity of the legislators themselves. We trust, however, that Dr. Gour's efforts to bring about this urgent reform will receive sufficient support from the public to enable the Bill to be carried through without mishap.

"New Era!"

Not resting satisfied with prohibiting public meetings in most of the politically advanced districts of the Punjab, the Government of that province have begun muzzling prominent Congress and Khilafat workers. The latest victim of this executive absolutism is Pandit Rambhujdatt Chowdhury. The public are as yet wholly unaware that the Pandit has been guilty of late of any "sedition" or "incitements to violence" of any sort, but since the law on the subject is elastic enough, we have no doubt the Punjab Government will be in a position to demonstrate, to its own satisfaction at least, if not to that of the public, that the Pandit in an unmuzzled condition is a menace to society and the stability of the Raj. It is barely two years ago that this leader enjoyed the honour along with the other Congress leader, Lala Harkishenlal, of being declared a "rebel" by the Punjab Government and sentenced to penal servitude. Lala Harkishenlal is now a member of the Government which has sought to muzzle the Pandit. Such are the vicissitudes of public life in this country! However, the Pandit's countrymen have full confidence that he will survive the muzzling order in the same way as he did the sentence of transportation for life and forfeiture of all his properties.

The Mother Country and the "Ashes."

England's decisive defeat in all the five Test matches played in Australia, in some of them by such heavy margins as eight and nine wickets, will cause considerable heart-burning in the Mother Country and there will be an abundant flow of explanations and excuses Australia has, however, created a record in Test cricket by winning all five Test matches—a feat of which she may well be proud—and thus retaining the "ashes" undisturbed. Douglas, the English skipper, who had the candour to admit that the Australians had "whacked us well", regretted that the players had not played up to the form displayed at home and attributed the defeat mainly to missed catches. A miss-catch or a miss-hit is always dangerous and leads inevitably to disaster either in cricket or in any other sphere of human activity. However that may be, we think that, besides the question of aclimatization, the English team had not the buoyancy of youth of the Australians who had very judiciously kept out all their batsmen who were "getting on." The handicap of elderly players against youthful batsmen is immense and any doctor, who is a cricketer, will support this view. As we grow older our hinges get stiffer and eyesight less quick for catches or the flight of deliveries. After all, we have more batting hinges concealed about our persons than bowling hinges and that accounts for the English team's low scores. However, let us hope that the English will do better in the return Test matches to be played next summer in England, the dates of which are:—

May 23.—First match, at Nottingham.
June 11.—Second match, at Lord's.
July 2.—Third match, at Leeds.
July 23.—Fourth match, at Manchester.
August 13.—Fifth match, at the Oval.

Rights of Citizens.

A correspondent sends us the following extracts from Dicey's "Law of the Constitution":—

"Soldiers may suppress a riot as they may resist an invasion, they may fight rebels just as they may fight foreign enemies, but they have no right under the law to inflict punishment for riot or rebellion. During the effort to restore peace, rebels may be lawfully killed just as enemies may be lawfully slaughtered in battle, or prisoners may be shot to prevent their escape, but any execution (independently of military law) inflicted by a court-martial is illegal, and technically murder."

"Gross violations of duty by public servants are frequently not punishable. But if a civil servant may with us escape legal punishment for breach of his duties to the State, the fact that he serves the Crown gives him in general no protection against actions for wrongs to private persons. Bona fide obedience to orders of superiors is not a defence available to a subordinate who, in the discharge of his functions as a Government officer, has invaded the legal rights of the humblest individual."

A TAXING BUDGET.

IMPERIAL DEFICIT 18½ CRORES.

TO BE MET BY ADDITIONAL TAXATION.

ABOLITION OF 2 PICE AND 1 PICE POSTAGE.

DUTY TO BE ENHANCED ON GENERAL IMPORTS, LIQUORS, LUXURIES, SUGAR AND TOBACCO.

MILITARY EXPENDITURE ON INCREASE.

The Revised Budget for the year 1920-21 and the estimated Budget for 1921-22 were presented yesterday to the Legislative Assembly by the Hon. Finance Members.

The 1920-21 Budget anticipated a total revenue of 132 crores against an expenditure of 130 crores, leaving a surplus of 2 crores. The expenditure, however, included an item of 83/4 crores representing appropriation of Revenue for meeting the deficiency in the Paper Currency Reserves, resulting for the revaluation of the sterling portion of the latter on a 2s. basis. This was, however, dropped out according to a resolution the Imperial Legislative Council thus anticipating a surplus of 101/2 crores. In fact, however, the Budget has worked out in a deficit of 113/4Crores. The deficit of nearly 12 crores is explained below :

Customs revenue was estimated at 25 1/2 crores actually 33 crores are expected, thus improving the revenue by 7 1/2 crores. Income tax also realised 4 1/2 crores more than anticipated. This increase of 11 1/2 crores, however is more than counterbalanced by a deterioration of 18 1/2 under the other Civil heads. It is excess Military Expenditure which is answerable for the remainder of the total deterioration namely, 22 crores.

The Budget for 1921-22 anticipates a deficiency of 18 1/2 crores,

It is proposed to make it up by the enhancing of :—

(A) General ad valorem duty from 7 1/2 to 11 p. c.
(B) Match Duty „ 7 1/2 to 12 p. c.
(C) Imported Liquors.
(D) Articles of Luxury such as motor tyres, etc,, from 7 1/2 to 20 p c.
(E) Forign Sugar. 10 to 15 p.c
(F) Tobacco 50. p. c.
(G) Abolition of half anna postage
(H) Abolition of Quarter-anna postal card
(I) Income Tax from 12 pies to 16 pies.
(J) Super-tax 4 as. in a rupee for income over 3 1/2 Lakhs.

The Finance Member presented the Budget for the year 1921-22 at yesterday's meeting of the Legislative Assembly. In presenting the Budget the Finance Member said :—

Mr. President,

I have before me to-day a task which is by no means an easy one; it is a task indeed which I fancy that few members of this House can envy me. That the prevailing commercial depression, and the turn of the balance of trade against India has had, and must continue to have, a sinister influence on the finances of the State, is patent to every one: and the press has been full of dark prophecies of a heavy deficit and increased taxation. I stand before a House which must already be under the influence of gloomy anticipations of what I may have to tell it; what is more, I stand before the House in a different attitude, almost a different capacity, from that of any of my predecessors. They have had their lean years and their fat years; at times they have come before the public, smiling and comfortable men, with their tale of swelling revenues and an assured surplus; at times they have had to confess ruefully to coffers depleted by disasters due, as the law would say, either to the hand of God or the malice of the King's enemies, the effects of which my prosaic department expresses in deficits and fresh taxation. But their circumstances were different. They addressed an audience which had the power of criticism, and nothing more. Their budget proposals were laid before the Council for information and discussion; they did not require the specific approval of Council, and the most unqualified expression of disapproval did not necessarily entail their modification. Very different is my case to-day. Every one will, I think agree that it is the section of the Government of India Act in relation to the budget which constitutes, as far as this Assembly is concerned, the substance of the advance in the transfer of power to the representatives of the people. Save for the items of expenditure mentioned in Section 67A (3) of the Act, all proposals for expenditure are subject to the vote of the House; and this is qualified only by the power of the Governor General in Council to restore any provision if he can certify that such provision is essential to the discharge of his responsibilities. But the change goes far beyond this. What I have just said relates to the power of the House to give or withhold its assent to proposed expenditure when this can be met from the estimated revenues of the year. If those revenues are insufficient, and it becomes necessary to supplement them by finding additional sources of revenue in new taxation, then the power of the Indian legislature, with its non-official majority in both Houses, assumes an even more decisive character. These are the new circumstances to which I have referred; and it is to an Assembly so constituted that a Finance Member has for the first time to justify his stewardship. I might fairly be excused if I envied my predecessors their more spacious day. But I have no such feeling. This House may, no doubt will, criticize the wisdom of measures that have been undertaken by us in the past, when the sole responsibility was ours. But for the future they will have to share that responsibility. If we incur expenditure, it will be under their mandate. If we impose taxation, it will be by their vote. If the burden pressing on any class of the community has to be lightened; if large concessions have to be given to any class of Government employes; if large schemes of development on any project of social or moral improvement have to be financed, the House will have to share with us the responsibility to the general taxpayer. Through its Public Accounts Committee the Assembly will have a powerful weapon for criticising the manner in which grants voted by it have been disposed of or for exploring the possibility of economy in standing expenditure. Speaking here to-day I frankly, and with no feeling of regret at the curtailment of our former powers, welcome the measure which has given us so powerful a partner in the trusteeship for the finances of India.

INCREASE OF RESPONSIBILITY AS WELL AS POWERS.

With equal sincerity, I would add that from what we, on our side, have already seen of the temper and attitude of this House, I am confident that it will endeavo to rise to the height of the responsibilities now devolving on it. But let me add one word of caution. The world will be watching to see how we satisfy this, perhaps the most critical, test of the capacity of a representative assembly. We shall be judged mainly by the measures we take in regard to the larger questions of finance, the amortisation of our public debt, the handling of our currency note issue, the conscious avoidance of the resort to floating debt to tide over temporary shortage of revenues. In the larger finance there are no short cuts or cheap expedients; an inexorable law forbids us to attempt to secure immediate solvency by overpledging the future. Again as regards economy in expenditure, let us strive for it by every means in our power. But it is not economical to attempt sudden or insufficiently explored changes in administration; nor is it economical to curtail the essential measures of national defence. I utter these warnings not because I desire to anticipate criticism, or to prejudge the issues that will arise in regard to this budget. I put them forward as canons of good finance; because we must observe them if we are to prove to the world that this representative Assembly is determined to regulate India's finances on sound and healthy lines. And that, I take it, is the common purpose that actuates us all. Let us succeed in that purpose, and neither India nor the world will have reason to doubt of the success of the great constitutional experiment which we, officials and non-officials alike, are pledged to bring to fruition.

PROGRAMME OF BUDGET DISCUSSION.

2. The House will no doubt desire to have information of the programme we intend to observe. The statements, summarizing our revised estimates of the current year and the Budget estimates of next year, will be laid on the table this morning. We want the House to have the fullest information regarding the component items of the various demands for grants that will be subject to its vote. The estimates of the expenditure under each head have accordingly been prepared by my department in very much greater detail than usual, but their preparation and printing has involved a considerable amount of labour, and we shall not be able to place them in the members' hands until the day after to-morrow. As the House has already heard, the Governor-General has fixed six days, viz., the 9th, 10th, 11th, 14th, 15th and 16th instant, for the discussion and voting of the various grants. Meanwhile, on the 7th and 8th there will be a general discussion on the budget as a whole, which will give honourable members an opportunity of expressing their opinion more on the general principles involved in the budget proposals than on the details of expenditure contained in the various demands for grants. Subsequent discussion on matters connected with the budget will depend to a large extent upon the discussion involved by certain legislation which I shall ask you, Sir, to allow me to introduce this morning.

THE YEAR 1920-21

GENERAL CHARACTERISTICS.

THE TRADE BOOM OF 1919.

3. I have spoken of the great constitutional changes which have taken place since the Government of India's budget proposals were last laid before the legislature. Equally far-reaching though, as I believe, vastly less permanent, are the changes which the same period has witnessed in the general trade and financial conditions of the country. Consider the conditions which existed when I presented my Financial Statement a year ago, I was then able to record a year of considerable prosperity. We had certain anxieties as regards our financial future, due to the heavy load of floating debt which we were carrying, the inflation of our currency which imperatively demanded remedial treatment, and the liabilities ahead of us in the shape of large quantities of war bonds due for early maturity; but the outlook was generally bright. The Armistice of November 1918 had been followed by a general trade boom in most countries of the world. Though there were signs that this boom rested on no sure foundation, and that the chaotic condition into which most of the belligerent countries had allowed their finances to fall would sooner or later react upon their economic and industrial position, nevertheless the foreign demand for India's produce was still strong, and as the result of a huge balance of trade in India's favour, exchange had risen to heights previously undreamt of. The 1919 monsoon had been an excellent one, the public revenues had grown considerably during the year, and the only event which had seriously disturbed the anticipations of Lord Meston's budget was the Afghan War in the summer of 1919. which had converted an expected small surplus into a deficit of some 23 crores. There seemed, in fact, to be only two clouds on India's financial horizon. There was first the legacy of war finance, to which I have just referred, which pointed to the need for severe economy until our finances had been rehabilitated, and, secondly, the continuance of high internal prices, which not only pressed severely on the mass of India's population but threatened to involve the taxpayer in considerable expense for wholesale revisions of the pay of all our public servants. But with a maintenance of the prosperity of the previous year, and continued growth in the public revenues we felt that we could face the future without fear of misgiving. And I think tha the public generally joined with us in ou somewhat reseate vision.

POOR MONSOON OF 1920.

4. That vision has also faded, and has given place to a somewhat grim reality. The trade boom passed away with an uncanny rapidity; and it has left behind it trough of depression, of which it is possible we have not yet seen the worst. On the one hand, the great purchasing power which India had accumulated after the war, and which was itself enhanced by the high exchange value of the rupee which obtained last cold wealther, has been used to import very large quantities of manufactured goods of which during the war her markets were starved. So persistent has been the rush of imports that not only have our customs receipts broken all records, but the Indian markets are now seriously overstocked and dealers have found themselves face to face with a very difficult financial position. On the other hand, the last 8 or 9 months have shown that the recovery of the greater part of the Continent from the economic collapse resulting from the war is likely to be much more protracted than any one had anticipated; the power of India's customers to purchase her produce has been severely restricted, and the export trade is suffering an almost unparalleled depression. To use the words of the British Prime Minister, the countries of Europe have been like a starving man in rags looking longingly through a shop window at commodities which he badly needs but for which he has not the money to pay. The consequence of the inability of our customers to purchase our raw produce has been not only a general contraction for the time being in the demand for India's products, but the piling up of stocks of many of her raw commodities, such as hides and tea. Simultaneously, it has been necessary in the interests of the Indian consumer to continue many restrictions on the export from India of foodgrains, and there has also been a marked falling off in Japan's consumption of raw cotton. All these factors have contributed to a violent swing of the pendulum and the large balance of trade in India's favour existing up to a year ago has now been converted into an adverse balance. The Providence which controls our rainfall has chosen this inopportune moment to add to our difficulties; and the monsoon of 1920 has been on the whole a disappointment. It started well, but ended badly. The average rainfall of the monsoon period over the plains of India as a whole was 12 per cent. below normal, and as a consequence of its very early withdrawal from the wheat-growing provinces the sowings of the rabi crop were much restricted. The effects of all these untoward events are necessarily writ large upon the public finances. But before I touch the figures of the revenue and expenditure of the year, the House would probably like me to deal with certain aspects of the present trade position, in their relation to and reaction on those problems of exchange and currency which have in the past few years occupied so much of the public attention.

EXCHANGE AND CURRENCY.

I have spoken of the great swing of the pendulum of India's trade. The close of the preceding financial year has shown a trade balance of 95 crores in favour of India, taking into account movements of gold and silver. The persistent growth in imorts, which increased from 21 crores in April to no less than 32 crores in December, coupled with a decline in exports in those months from 28 crores to 20 crores resulted in the balance of 95 crores in our favour being replaced by September by an insignificant balance of less than 2 crores, since when it has been continuously awainst us.

EXCHANGE MERELY THE REFLECTION OF TRADE CONDITIONS.

The adverse balance of trade so created has had a very powerful effect upon the rupee-sterling exchange. Twelve months ago to-day the market rate was 2s. 7d., to-day it is in the neighbourhood of 1s. 4d. I know that there are some people who, by shutting their eyes to the conditions obtaining abroad, and forgetting that India with her large foreign trade cannot possibly remain unaffected thereby, have convinced themselves that the present overstocking of the import markets, and the existing depression in the export trade, in some undefined way attributable to the exchange policy followed by Government. There are some people with whom it is impossible to reason. But I would ask any one here who may honestly believe that the present (as I believe quite temporary) condition of India's trade has been due mainly to Government's sins of commission or omission, to bear in mind a few considerations. I do not propose to detain the House by attempting any dissertation on the precise relations between internal prices, the inflation of the currency, and the external exchanges, although the general connection between the three is admitted by every person who thinks about these problems. It will be sufficient for me to quote from the remarks made by Lord Cullen, Governor of the Bank of England, at the Brussels Conference, during the course of the debate on currency and exchange. "I would like to confine myself," said Lord Cullen, "to drawing attention to the very elementary fact that the exchange of any country is merely a reflection or symptom of that country's conditions * * * We must continue to pay our way both externally and internally and then, unless there are special conditions which impair our neighbours' confidence in us, exchange will right itself." To attribute the present trade conditions in India to a policy which was enunciated twelve months ago and has obviously not yet been made effective in practice, is such a curious inversion of acctual facts, and I should have hesitated to mention it at all were it not that it has received wide expression in some quarters in this country.

HAVE GOVERNMENT MISLEAD THE PUBLIC?

6. There is, however, a certain feeling at the back of many people's minds for which I must confess I have some sympathy. It is a feeling of acute disappointment, tinged by some resentment against Government, not because they have succeeded in carrying out that policy, but beause they have failed to do so. I put their case as follows:—"Government told us last year that they were going to adopt the advice of the Indian Exchange and Currency Committee, and had determined to link the rupee to gold at the ratio of Re. 1 equal 1/10th of the gold contained in a sovereign. We were told that this was the correct remedy, both for the currency troubles from which the country had been suffering, inas much as it would provide a very substantial guarantee of the convertibility of our note issue, and also that it would in course of time provide a cure for certain economic troubles, more especially the enormous rise in internal prices. Incidentally, it was mentioned to us that India's home charges could thereby be met by a smaller expenditure of rupees. This was the picture that you drew for us, and many of us made our business arrangements on the strength of that assurance We entered into contracts for imports which now that the goods arrive in the country, we cannot, owing to the slump in exchange, fulfil except at a very heavy loss. The only visible results of the new policy that we can see are, firstly, that it has failed, with the result that dealers in imported goods are in very serious financial difficulties; secondly, that the export trade is languishing; and, thirdly, that the finances of the country have suffered serious losses in the wasteful efforts to make your policy good."

NO ASSURANCE BY GOVERNMENT OF STABILITY.

Well, that is the charge against us, and it should not remain unanswered. I have no wish nor indeed am I able to be otherwise than perfectly frank on this subject. It would be futile for me to pretend that our own expectations have not been falsified. It would be equally futile to pretend that the attempt to make those expectations good has not seriously diminished India's sterling resources, has not caused other losses which will have eventually to be made good, and has not to some extent contributed to the excess of imports. But let me recapitulate briefly the course of events during the past two years. Throughout 1918 the enormous balance of trade in India's favour had by stages forced up the exchange value of the rupee, until in January 1919, the situation was as follows:—The successive rises in exchange, and the very great uncertainty as to the future, had led to an insistent demand from the business public, both Indian and European, for the formulation and announcement of a clear policy. As the House knows, a strong Committee was appointed by the Secretary of State, which sat from May to December 1919. The Secretary of State and the Government of India decided to adopt the main recommendations of that Committee, and an announcement to that effect was made early in February last year. Looking back, it is easy enough to realise that the circumstances in which the new policy was launched were exceptional; currency conditions throughout the world were in a highly abnormal state, and even neutral countries, which had escaped much of the worst consequences of the war and had, indeed, increased their prosperity, had found it difficult to maintain their exchanges at par with the only country, the United States, where a free market in gold had been declared. In India we had to contend against a combination of particularly adverse forces. Just as the new policy was introduced, the London-New York exchange markedly weakened, with the result that the rise in the rupee exchange, required to give full practical effect to the Currency Committee's recommendations, was far steeper than any one could have anticipated. One must admit further that the conditions under which Reverse Councils were at first sold gave a powerful stimulus to the demand for remittance of funds from India to England, and aggravated the deficiency in the supply of exchange available to meet the demand. This deficiency, indeed, and the consequent great disparity between the market rate and the 2s. gold rate, became so great that it would have been necessary for us to have sold Reverse Councils to an almost unlimited extent if the theoretical gold parity of the rupee could be made effective in practice. We have frequently been asked to explain how far the persistence in the selling of Reverse Councils on the system first adopted was due to our deliberate choice or how far the responsibility lay with the Home authorities. Particular emphasis has been laid on the failure to adopt the system of sale by competitive tender. I regret that it is not within the power of Government to answer these enquiries. It is sufficient to say that the situation itself compelled a change of system at the end of June, when it was decided to sell at a rate based, not on 2s. gold, but on 2s. sterling. We ourselves had hoped, and I think I can justly say that our expectations were shared by the majority of the commercial community, that the abnormal conditions, prevailing in most of the countries which are usually our customers, would before long improve. But as time went on, it became impossible to resist the conclusion that it would be unsafe to count on a return in the near future of the usual balance of trade in favour of India; and the gradual reduction which the prolonged sales of Reverse Councils had effected in the sterling recources available for the support of exchange made it incumbent on us to withdraw from the market. Since September last there has been no attempt on the part of Government to regulate the course of exchange, and with the withdrawal of the support afforded by the sale of Reverse Councils, the market rate has gone from a level of about 1s. 10d. at the end of Sebtember to the present level of about 1s. 4d. It has fluctuated from day to day according to the supply of and demand for exchange, and, at a time of general slackness in foreign trade, it has naturally been particularly sensitive to the export and import of gold and silver bullion. That is the plan unvarnished tale: and if our efforts to maintain the Currency Committee's rate have so far failed, I maintain firstly that they were based on expectations regarding the course of trade which were at the time not unreasonable in themselves and were largely shared by commercial opinion in this country; and secondly that the causes which rendered it necessary to abandon those efforts were causes entirely beyond our own control. But I would ask the House to remember that I definitely told the Legislative Council last year that it was impossible to say what variations might take place in the rupee sterling exchange throughout the year. Ordinary commercial prudence should have led merchants to cover their exchange. Common commercial morality should at all events prevent those who desire to dishonour their contracts from pleading so unsubstantial an excuse as the failure of Government to make its policy good. I can imagine no severer blow to the international credit of India than that there should be a general movement on the part of some sections of her merchants to announce a policy of general repudiation.

WHAT IS GOVERNMENT'S POLICY FOR THE FUTURE?

8. I can imagine, however, honourable members feeling somewhat impatient at what they may regard as merely an apology for the obvious fact that Government is not infallible. What they probably desire to know is, what practical steps does Government propose to take to ameliorate the present trade position? Have we any plan which will restore exchange to the 2s. level? If not, what alternative policy have we in view? Do we propose to have the matter re-examined *de novo* by some fresh Committee or Commission? Have we, in short, any policy at all? I desire to say quite frankly to the House that in our opinion there is no practical step which Government can take at present which would put an end to the trade depression and to the general feeling of uncertainty now existing. If honourable members have followed what I have already said regarding the present inability of our customers to purchase our produce, and the highly abnormal condition of the world's trade and exchanges, they will realise that the factors which are responsible for the present position are such that no Government, whatever its resources, could possibly control, and that the problems which they present are of the kind for which no Committee, however expert could be likely to propound an immediate or radical solution.

SCHEME FOR INTERNATIONAL CREDITS

Within these limitations, we are, I need hardly say, anxious to initiate or join in any practical measures that can be devised to remedy the present ills from which India's foreign trade is suffering. For example, we have expressed our readiness to join in any practicable scheme that can be evolved for enabling those countries, whose financial position is at present embarrassed, to obtain sufficient credit to allow them to purchase the raw produce of which they are in need, and which India is eager to sell to them, provided that payment can somehow be arranged for. More than one scheme for the establishment of a system of international credits has been suggested in Europe. One of these, regarding which there has been a good deal of discussion, is that put forward at the Brussels Conference and asso-

(Continued on pages 11A & 11B.)

Budget at a Glance.

FINANCE STATEMENT FOR 1920-21.

Estimated Revenue	Rs.	132 crores
Estimated Expenditure	„	130 „
„ Surplus	„	2 „
Actual Revenue	„	143½ „
Actual Expenditure	„	165½ „
(Military Expenditure)	„	70 4 „
Actual Deficit	„	22 „

BUDGET FOR 1921-22.

Estimated Revenue	Rs.	129 crores
Additional Taxation	„	19·17 „
„ Expenditure	„	147½ „
Estimated Surplus	„	170 lakhs
(Military Expenditure)	„	60 2 crores

VOTING ON BUDGET.

REVISION OF PAY OF TALATIS.

NO RENT ALLOWANCE FOR MAMLATDARS.

DISCUSSION IN BOMBAY COUNCIL.

With Tuesday the Bombay Legislative Council had a new sessions, devoted to motions either to reduce or to omit the Budget Grants; up to the 14th March this carnival of motions is to go on unchecked—unless by limitation of the time at the disposal of the Council. The future programme of the Council has not yet been determined by the Governor, and it will be announced later. The Council has a heavy task before it—as many as eight pages full of resolutions having to be gone through. No doubt there are many repititions—but all great minds think alike. In the beginning the President repudiated the charge levelled against him that he was partial to the Government members, and they would have to take their chance in the future alongwith other members of the Council. Tuesday was a "red letter" day in the annals of the new Council, for a beginning was made in Marathi orations, that great distinction having fallen to the lot of Mr. Ligade, who eloquently pleaded that the talatis should be better educated.

In the morning discussion was centred on an item of Rs. 3,700 for additional establishment for the Collector of Karachi and Mr. Lalbhai Ambaram had moved for the omission of it from the Budget. The fate of the clerks was only decided in the division lobby, where Government came out triumphant. But in the afternoon Government had the worst of the encounter as the provision for house rent to Mamlatdars was omitted after ordeal by division. The additional increase to Talatis would have fared the same fate. had not Mr. Mehta asked the President to adjourn the discussion till to-day as it was nearly 6 p.m.

Before dispersing the President wanted to take the sense of the Council whether they would like to continue the present method of meeting at 12 noon and dispersing at 5-30 p.m. or to sit continuously from 2-30 p.m. to 6-30 p.m. The Council was not for a change, and so it would meet to-day at 12 noon

The rather frequent appeals by the President had a good deal to do with the shortening of discussion and withdrawing of motions, Mr. Lalbhai being the fortunate man to whom these appeals were made.

The meeting of the Legislative Council was held yesterday, Sir N. G. Chandavarkar presiding.

The President announced after taking his seat that it was decided by H. E. the Governor that the discussion on the Budget meeting should proceed up to the 14th March. As to the rest of the business his Excellency's orders had not yet been received, and an announcement would be made shortly. As for the voting he said the whole discussion should not occupy more than 12 days and one head should not take more than two days. At the end of two days he would get up and put the rest of the resolutions to vote.

REMOVING MISAPPREHENSION.

On Monday he had called upon the members of Government to speak on the Budget one by one, and there seemed to have some misapprehension that he had reserved them until the last moment, so that he could have the last word. That was not the case. There was no favour shown to the members of Government. Even then he might have used his discretion in such a manner as not to allow a member leave to speak unless he got up from his seat. Henceforward he would only call on the member connected with the motion to reply, but if any other member of Government wished to reply he must get up in his seat and take his chance.

Sir Ibrahim Rahimtoolah then moved that the Council do vote Rs. 12,548,000 under Land Revenue.

ESTABLISHMENT OF COLLECTORATE OF KARACHI.

Mr Lalbhai Ambaram moved a proposition omitting the provision of Rs. 3,700 for the entertainment of additional establishment for the office of the Collector of Karachi.

Rao Bahadur Chitale seconded. He said if the power of the purse granted to the Council was to be of any use they should make use of it by omitting the item.

Mr. B. G. Pataljani also opposed.

After some other members had spoken, Mr Cowasji Jehangir said the Council should signalise its coming into existence by cutting down the present item and all extra expenditure. Government had not given them any particulars with a view to their arriving at any definite decision. Not that they wanted to oppose every demand made by Government, but as a new Council they wished to have economy in every direction.

Mr. Haveliwalla opposed the motion.

Sir Ibrahim hoped what had been said by Mr. Cowasji Jehangir was not true that if they rejected this motion they would reject every demand made by Government. He hoped they would use their power more wisely than that. The effect of their refusal would be that the public would suffer.

The motion was put to vote and the President said "noes" had it. Mr. Chitale asked for a division and the result of it was that 38 voted for the motion and 42 against; the motion was, therefore, declared lost.

The Council then adjourned for lunch.

On taking his seat after lunch the President said he was going to appoint the same panel of four chairman for this sessions as for the last.

MR. AMBARAM'S MOTIONS.

Mr. Lalbhai Ambaram had seven motions standing in his name. One was for the temporary establishment for the settlement registers in the Ahmedabad District Rs. 5,600. Some of them were withdrawn after discussion and some after a simple appeal of the President.

The other items were (1) provision of telephones for revenue officers at Hyderabad and Sukkar Rs. 1,350; (2) appointment of an additional Circle Inspector and peon under the Poona City Mamlatdar Rs. 852; (3) temporary Mamlatdars for the preparation of irrigation record of rights Rs. 3,060; (4) appointment of a head draughtsman to Government Consulting Surveyor Rs. 1,800; (5) temporary establishment under the Consulting Surveyor to Government for Town Planning etc., Rs. 3,000; (6) temporary Assistant to the Consulting Surveyor to Government Rs. 13,200.

RENT ALLOWANCE TO MAMLATDARS.

Rao Saheb Harilal Desai then moved the omission of the grant of house rent allowance to Mamlatdars and Mukhtiarkars of one lakh. He said there had already been a revision in the salaries of Mamlatdars and no house rent should be given them.

Rao Bahadur Kale said they had already had an increase of 47.5 per cent. in their salaries and house rent was unnecessary.

Rao Bahadur Chitale moved his proposition that the provision should be reduced to Rs. 50,000. He said instead of disallowing the whole amount they should be reasonable in granting the house rent.

Mr. H. S. Lawrence said it was quite possible that Government might arrange to hire in every town suitable quarters for these rather important officials, as it was proper that they should be properly housed.

Rao Bahadur Sathe asked whether it was not a good thing to withdraw all motions and concentrate their attention on the motion of Mr. Chitale as they must make some provision for these officers, although the rate proposed was very extravagant

Sir G. S. Curtis said Government were prepared to discuss a reduction of the sum to Rs. 50,000.

Khan Bahadur B. D. Cooper said if there was a difficulty in finding houses, Government should provide houses and deduct a certain percentage from the salaries of these officers on that account.

Mr. Kanji Dwarkadas then moved that the question be now put and the motion was accepted.

The motion was then put to vote and the President declared that the "noes" had it. Thereupon a division was asked for by Mr. G. S. Garud and the result of it was that 48 members voted in favour of the motion and 33 voted against. The item was therefore, omitted from the Budget.

REVISION OF TALATIS' PAY.

Rao Saheb Harilal then moved the omission of the provision of Rs 4 lakhs for the further revision of the pay of talatis. He said they had got an increase already and they had their perquisites in addition. Whatever Government might do no further increase was necessary.

Mr. Lalbhai Ambaram opposed the motion as he said the revision given to them last time was not sufficient for their requirements.

Dewan Bahadur Godbole supported the motion.

Dr. S. S. Batliwalla said the Council must be in possession of some information so that they might not waste their time in discussing the item. It was better that the Government member should rise at once and make a statement.

Sir G. S. Curtis said they had given a revision recently, but considering the prevailing circumstances the Commissioners thought the increase was not adequate and they had therefore undertaken a further increase for these hardworking men. The last increase had cost Rs. 7½ lakhs, and it was now proposed to raise the salary to Rs. 40 from Rs. 25. Although Government had not properly worked out the new scale.

Rao Bahadur Garud said if the talatis were not to be given a living wage they must have resort to perquisites. It was the duty of the Council to give these men such a wage which they were not likely to throw out, and which they could easily get in the mofussil. He opposed the resolution.

Rao Bahadur Sathe said it would be rather cruel to deny these important officials an adequate remuneration. They had struck work, but on the understanding that they would get an increase they had gone back, and it would now be improper to deny them an increase considering their onerous duties.

Mr. S. P. Ligade supported the motion in Marathi. He said however much they might pay, the talatis would never improve. They must have better class of men to do the work.

WANTED—BETTER METHOD OF RECRUITMENT.

Mr. V. N. Mutalik agreed with the last speaker and said they must have a better method of recruitment for these posts. They should have better educated men with better prospects in the future.

Many other speakers also opposed the grant being made, before the discussion was adjourned to 12 noon to-day.

COUNCIL IMPRESSIONS.

Tuesday, March 1.

The Drudgery of Debate.

The Legislative Council has now settled down to work, and the discussion on the various motions for the reduction or omission of the grants proposed by Government for various items began and continued wearily to-day giving new members some experience of the drudgery of debate. It looked likely that these new members will be docile partisans of Government policy, if it expects from them timid acquiescence in Government proposals. It was Mr. Lallubhai Ambaram from Surat, a retired Deputy Collector, who began the role of the conscientious and destructive critic to-day. He opposed the very first item, the increase in expenditure in the Collector's establishment at Karachi. After all it was a matter of a few thousands to provide for two clerks and a typist, but Mr. Lallubhai and others opposed it on principle. In a budget which showed a remarkable deficit. was such increase necessary, was it imperative for the efficiency of the administration that this increase be sanctioned? The satire of Sir M. P Webb's remarks who defended the proposal did not convince the champions of retrenchment at all. Mr. Cowasji Jehangir in a spirited speech warmly denounced the waste, and Sir Ibrahim Rahimtulla saw the necessity of drawing the attention of the House to the sense of responsibility it has enjoyed in these matters of voting on financial proposals. In transferred subject particularly it had a dominating and deciding voice and Sir Ibrahim thought it must not by its vote show that it had lost any regard for efficiency of administration. So the afternoon wore on, and the President found that his repeated questions to the mover whether he would withdraw the motion had no effect. In fact it must be remarked that the presidential manner of asking members whether at any particular stage they would withdraw the motion, is hardly in consonance with the strict impartiality which is supposed to be the finding factor of the speaker of a legislative body. The President of the Bombay Legislative Council does in a fatherly fashion instruct members how to make themselves heard and when to bow to the presidential chair, but he cannot strictly speaking appeal to them to withdraw their motions. It is certainly within his power to take the sense of the house and close a debate, but he cannot send out appeals to individual members to shorten discussion by withdrawing their motions or amendments. A good deal of time is wasted by the presidential manner of putting a motion to vote and the judicious care with which the tellers on both sides are selected by the President. The arrangements for taking the divisions are yet cumbrous, and more than twenty minutes, are wasted for getting over a division. In the first division by 42 to 38 the Government carried their point, but in the second they got a defeat.

House rent for Mamlatdar.

A great deal of discussion centred round to-day about the Government proposal to provide a lakh in the budget for house allowances to Mamlatdars. It was surprising how hon. members who have not raised voices of storming protests against the proposed budget grant of twenty lakhs for bungalows for Government officers, became critical and economical when the question was raised as the provision of house rent for Mamlatdars and similar officers in Sindh. There were two proposals for omission of the grant, and three for redeeming it to so low as twenty thousand. Members pointed out that the salaries of these officers had been increased to more than 63 per cent. that in the mofussil renting houses was not such a difficult problem as Bombay, and the Mamlatdars found their supporters in the Council only in Rao Bahadur Sathe and the Chief Secretary, Mr Lawrence, both of whom for totally different reasons welcomed the grant of a house allowance.

Mr. Kanji's Maiden Effort.

It was at this stage that Mr. Kanji Dwarkadas made his maiden speech and relieved a tired house. "Mr. President, Sir", he said, "I move that the question be now put." This was the only sentence which made up this happy speech, the good intention of which earned for Mr. Kanji many an appreciative cheer. The President welcomed the suggestion and promptly called upon Rao Sahib Desai the mover of the proposal to omit the grant to exercise his right of reply. He did so, and pressed for a division after a humorous effort on the part of the President who had the majority. The division showed that the Government proposal was defeated by 38 to 33, and this creates an interesting situation, as land revenue is a reserved subject.

The Council then came to the discussion of a revision of pay for talatis, those humble servants of Government, who have been obliged to go on strike in some districts. They found many warm supporters in the Council, and the grant was certain to be sanctioned.

FRENCH SOLDIERS MURDERED NEAR DAMASCUS.

(REUTER'S TELEGRAM)

LONDON, Feb 28.
Recd. 2-15 a.m., March 2.

Cairo.—A telegram states that a French Officer and a number of soldiers have been murdered near Damascus and that the Hedjaz Railway has been torn up in three places.

LABOUR AND CAPITAL.

COMING STRUGGLE OVER REDUCTION OF WAGES.

(REUTER'S SPECIAL SERVICE.)

LONDON, Feb 27.
Recd. 0-45 a.m., March 2.

Signs are not wanting of a coming struggle between Labour and Capital on the issue of a general reduction of wages. Employers on the one hand supported by an influential section of the Press have rapidly developed the "Production Campaign" and have sometimes actually advanced the figures, while the recent speeches by the leaders of big Unions on the other hand have strenuously exhorted resistance to any reduction. Mr. Hodges, Secretary of the Miners' Federation enjoins the miners to prepare to prove their solidarity and suggests a heavy Government subsidy enabling the present profits and wages to be maintained and reducing coal to twenty shillings per ton, thereby reducing manufacturing costs and improving trade in general.

REVIVAL OF IRON AND STEEL TRADE.

FURNACES RESTARTED ON TEE-SIDE

(REUTER'S TELEGRAM.)

LONDON, Feb. 28.
Recd. 0-15 a.m., March 2.

Out of the gloom which has been prevailing amongst the Iron and Steel Trades, a welcome ray of sunshine comes from Teeside where, after having been closed for the last two years for reconstruction purposes, the first steel furnace, namely, the North-Eastern Steel Works, has re-started and it is understood that more furnaces will be starting shortly.

COAL OWNERS' POSITION EXPLAINED.

(REUTER'S TELEGRAMS.)

LONDON, Feb. 28.
Recd. 0-15 a.m., March 2.

The Secretary of the South Wales Coalowners' Association denied the report that coal-owners have decided to give a fortnight's notice to miners after March 31st.

IMPERIAL CUSTOMS CONFERENCE

(REUTER'S TELEGRAM.)

LONDON, Feb. 28.
Recd. 0-15 a.m., March 2.

The Imperial Customs Conference held its first meeting at the Board of Trade to-day. Australasia, Canada, South Africa, Newfoundland, India and the Colonies were represented. Sir Robert Horne, presiding over the meeting, outlined advantages to be obtained from the adoption of a uniform Imperial Customs certificate.

AIR ESTIMATES

EXPENDITURE LARGELY CURTAILED

(REUTER'S TELEGRAM.)

LONDON, Feb. 26.
Recd. 6-30 p.m., March 1.

Air estimates for 1921-22 are 18,411,000 sterling as compared with 22,992,000 in 1920-21. To obtain this figure of 18,411,000 every item of expenditure has been most stringently scrutinised. All services will be curtailed to the utmost. After consultation the Admiralty decided to suspend airship service, maintenance of which for fighting purposes would have involved diminution of effort on the part of the services the fighting value of which has been more fully demonstrated.

Sixty thousand sterling is assigned in estimates to subsidising civil aviation companies as it is found inadvisable to stint experimental research.

RAILWAY COLLISION IN U. S.

(REUTER'S TELEGRAMS.)

LONDON, Feb 28.
Recd. 2-15 a.m., March 2.

A message from Porters (Indiana) states that thirty to forty have been killed and many injured in a collision between two trains belonging to the New York Central Railway and the Michigan Central Railway.

INCORPORATED ACCOUNTS.

Among those who arrived in Bombay last week by the S S Cracovia were Messrs. Navroz Ardeshir Davar and Maneck Ardeshir Davar. They have returned from London after having successfully passed the Examinations of the Society of the Incorporated Accountants, and Auditors (London).

Mr. Maneck is perhaps, the first Parsi to possess the high degrees of Arts, Laws and Accounts.

BOMBAY HUNT.

Hounds will meet at daybreak on the following dates this month:—

March 3rd Parla; March 6th Sahar Hill; March 10th The Kennels; March 13th Irla; March 17th (weather permitting) Sahar Church.

Members coming out by train are requested to proceed to the Meet with as little delay as possible.

The Bombay Jackal Club At Home at Chota Hazri on hunting mornings to all members of the Hunt.

AGITATION IN EGYPT

OVER MR. CHURCHILL'S READING BANQUET SPEECH.

HIS MEANING EXPLAINED.

(REUTER'S SPECIAL SERVICE.)

LONDON, Feb. 28.
Recd. 0-45 a.m., March 2.

There has been considerable agitation in Egypt over the summary of Mr. Churchill's speech at the Reading Banquet on the 13th of February, attributing to him the statement that Egypt was part of the Empire. It appears that what Mr. Churchill said was that this principle (of common consultation among members of the British Empire) would be found to have its usefulness in the relations of countries and nations as far apart as Egypt and Ireland; while, after referring to Sir Henry Campbell Bannerman's solution of the difficulties in South Africa, he expressed confidence that in a few years our present difficulties would be greatly diminished and that nations, now a reproach and stumbling block to the supreme cause that the English-speaking Union has at heart, may be found to be managing their own affairs within the elastic circle of the British Empire.

GERMAN INDEMNITY

"SUNDAY TIMES" REPORT.

(REUTER'S TELEGRAM.)

LONDON, Feb. 28.
Recd. 6-30 p.m., March 1.

A great secrecy is being maintained in Berlin with regard to German counter-proposals, but a favourite report at present is that contained in the "Sunday Times", namely, that Germany will offer to pay a total indemnity of 7,500 millions sterling spread over thirty years. It is also rumoured in Paris that the principle of German counter-proposals will be based on handing over to the Entente a certain percentage of shares in the German industrial concerns.

SIX SINNFEINERS TO BE EXECUTED.

CORK CORPORATION URGES REPREIVE.

(REUTER'S TELEGRAMS.)

LONDON, Feb. 28.
Recd. 0-15 a.m., March 2.

Six Sinn Feiners are being executed at Cork Barracks this morning, five for preparing an ambush and the sixth for being in possession of a revolver and a book entitled "Night Fighting." Prayers have been offered up in Catholic Churches for "Grace and Happy Death" for the condemned men. The Cork Corporation has urged a reprieve, while in the case of the sixth prisoner the jurisdiction of the Military Courts to impose Death Sentence has been challenged in the King's Bench at Dublin.

FXECUTIONS TAKE PLACE IN DUBLIN.

MILITARY ACTIVITY IN THE CITY.

(REUTER'S TELEGRAMS.)

LONDON, Feb. 28.
Recd. 0-15 a.m., March 2.

A later message states that the six Sinn Feiners were executed in Dublin, which was the scene of great military activity. The National University was occupied by the military and the students were searched. Many offices in Sackville Street were also searched.

ARCHDEACON OF STOW'S CASE.

LEAVE OF APPEAL GRANTED.

(REUTER'S TELEGRAMS.)

LONDON, Feb. 28.
Recd. 0-15 a.m., March 2.

The Judicial Committee of the Privy Council has granted the Archdeacon of Stow leave of appeal. The Archdeacon pleads that the judgment of the Lincoln Consistory Court is not in accordance with facts and that fresh evidence has been discovered. He also pleads that one of the assessors in the Court prejudiced the case by a statement which he made on the eve of the trial.

STEAMER COLLISION OFF PANAMA

(REUTER'S TELEGRAM.)

LONDON, Feb. 28.
Recd. 2-15 a.m., March 2.

Washington.—One killed and fifteen missing is the result of a collision between the steamer Steel Monitor and the United States destroyer Wolsey off Panama. The Wolsey sank but the accompany destroyers saved most of her crew.

ARCHITECTURAL STUDENTS' ASSOCIATION

The last annual general meeting of the members of the Architectural Students' Association, Bombay, will be held at the Sir J. J. School of Art, Hornby Road Entr. to-morrow (Thursday) at 6-30 p.m. (S. T.) under the presidency of Prof. Robert W. Cable A.R.I.B.A. to receive the Managing Committee's fourth Annual Report, award of studentship and the election of new Officers will take place.

LATEST CABLES

REPARATIONS CONFERENCE.

GERMANY'S ABILITY TO PAY.

(REUTER'S TELEGRAM.)

LONDON, Feb. 28.
Recd. 2-15 a.m., March 2.

With the arrival in London of the German Foreign Minister Von Simons and a party of some eighty Germans including a score of newspaper correspondents who will be housed in the Savoy Hotel at the British Government's expense, practically all participants in the fateful Reparations Conference are now on the spot. The German delegates include General Von Seeckt, War Minister, Schgroeder, Minister of Finance, Von Lesuere, Minister of Economics, and Bergmann, Member of the Reparations Commission. It is reported from Berlin that Von Simons comes with limited powers and cannot pledge Germany to any given course off his own bat but at each step will seek, by means of telegraph, the sanction of his Cabinet which will be in something like perpetual session for the purpose.

While the Germans have been journeying to England, the Entente Chiefs have been conferring at Chequers in almost summer-like weather with apparently most satisfactory results judging from Mr. Lloyd George's declaration that "we are prepared for all contingencies." Whilst the Germans will have the opportunity of proposing methods for the payment of the indemnity there seems little chance of their being able to secure any material reduction of it if the second report of the economic experts of the Brussels Conference which has now been issued can be any criterion.

The report gives weighty reasons why Germany is well able to pay and points out that her actual economic situation is better than that of any other Continental State, that her industrial plant is not damaged and that she has very little foreign indebtedness. It also points out that the low exchange value of mark is greatly in favour of her foreign trade, that disarmament will immensely relieve her finances and that the abolition of conscription will greatly increase her productive man-power.

EMPIRE CONFERENCE OF EX-SERVICE MEN.

MARSHAL HAIG ON EMPIRE SPIRIT.

(REUTER'S TELEGRAMS.)

LONDON, March 1.
Recd. 2-15 a.m., March 2.

Cape Town.—The First Empire Conference of ex-service men for which Marshal Haig travelled to South Africa opened to-day. General Smuts in the course of an eloquent speech declared that the object of conference was to perpetuate the war-time spirit of comradeship and also to promote the welfare of ex-service men. He hoped that the Conference would help to advise Governments on this matter as it was the true and honest desire of all Empire Governments and peoples to do their utmost to meet cases of hardship. Marshal Haig was given a great ovation. He dwelt upon the Empire spirit which linked together all ex-service men. A letter from world during the war. The meeting, he said, was the first open acknowledgement of the bond formed by common risks hardships and sacrifices and was the first step to an Empire legion which would bind together all ex-service men. A letter from the King was read conveying his good wishes.

NEW PERSIAN PREMIER'S POLICY.

(REUTER'S TELEGRAM.)

LONDON, March 1.
Recd. 2-15 a.m., March 2.

Paris.—A telegram from Teheran states that the new Premier has issued a proclamation outlining reorganisation of the Army, distribution of lands and reforms in the administration of justice. It declares that the Anglo-Persian agreement will not be maintained, but the Russo-Persian agreement will be signed. The capitulations will be abolished.

BOLSHEVISTS OCCUPY TIFLIS.

(REUTER'S TELEGRAMS.)

LONDON, March 1.
Recd. 2-15 a.m., March 2.

Constantinople.—Bolshevists occupied Tiflis on Friday and the Georgian Government has withdrawn to Kurais. In response to the Kemalis's demands Georgians have evacuated Eriwan and Ardahan.

EXECUTION OF SIX SINN FEINERS.

REPRISALS BY ARMED CIVILIANS.

(REUTER'S TELEGRAM.)

LONDON, March 1.
Recd. 2-15 a.m., March 2.

Evidently in revenge for the execution in Dublin yesterday morning of six Sinn Feiners who had been condemned for participation in an ambush and for illegally being in possession of arms, armed civilians attacked some unarmed soldiers last night in Cork and it is officially reported that five were killed and eleven wounded.

A TAXING BUDGET.

(Continued from page 9.)

ciated with the name of Mynheer Van Ter Meulen, whose scheme, as amplified by suggestions made by Sir Marshal Reid, was recently referred by us to the Indian Chambers of Commerce. The latter have heartily welcomed any such scheme and we have expressed to the Secretary of State our readiness to participate in any practicable system of international guarantee. Whether that or any similar scheme can be put into actual effect depends upon the question whether certain practical difficulties, which are, I think, well known to those members who represent commercial interests, can be overcome. Should the efforts to do so be successful, then I anticipate that the scheme will be of some appreciable assistance to the export trade. But save for measures such as this which. I fear, cannot at the best be regarded as more than palliatives, I am afraid that we can only wait upon events, and upon the efforts which are being made to put on their legs again those countries which in the past have been, and we hope also in the not distant future will again be, our principal customers.

NO CAUSE FOR PESSIMISM.

9. Nevertheless, I do not wish to conclude my remarks on the trade and exchange outlook on a note of pessimism. As regards imports, I think the position will before long cure itself. I understand that few new orders have been sent from India for some time, and it can therefore be only a question of time for the present stocks in India to be absorbed. I shall, indeed, be very surprised if the coming financial year does not show a very large decline in the aggregate amount of imports, and this in itself will of course help very largely to rectify the balance of trade, and thus in time to strengthen exchange. If we are blessed with a reasonably good monsoon next summer, there ought to be a sufficient surplus of foodstuffs in this country to allow of their export, and, as for other articles of export, it cannot be long before the stocks in America and elsewhere are sufficiently cleared to enable some at least of our customers to resume their purchases. What, however, is at the bottom of my refusal to be pessimistic as to the future is the fact that the present condition of India's trade is due almost entirely to factors external to India herself. Unlike many of the European countries, there is so far nothing inherently wrong in India's own financial, industrial or commercial position. There are, it is true, certain aspects of our finances in which, in common with all other countries, we still feel the effects and after-effects of war; but we are not in the unhappy state of many other countries, where the financial situation is such as to be only remediable at the cost of efforts and sacrifices which may extend over several generations. If this Assembly will join with Government in adopting all practicable measures to ensure a speedy restoration of the country to its normal financial health, then I think we shall be able to face the future in the confidence that India will be in a far better position than most other countries to extract the maximum advantage from that revival of world trade on normal lines which the present troubles in Europe are hindering but cannot indefinitely postpone.

IMPROVEMENT IN CURRENCY POSITION.

10. It would, moreover, be wrong of me to leave the House under the impression that India's general currency and exchange position has in no single direction shown improvement since the war. It is true that, owing to the public revenues having been for several years continuously insufficient to meet the expenditure falling on them, the State has been obliged to finance itself to a considerable extent by the issue of currency notes against its own notes of hand—when I come to speak of our way and means difficulties I shall tell the House the extent to which we have been obliged to resort to this expedient in the current year. I fully admit that our currency can never be regarded as on a satisfactory basis so long as the fiduciary portion of the note issue is to so large an extent backed by our own Treasury Bills created *ad hoc*. But that is only one side of the currency position. To measure the real improvement or relapse, I would ask honourable members to turn their minds back to the position which existed in 1918, and to some extent in the following year. Most members will have read, if they did not hear, the graphic account given by Lord Meston of the currency crisis of 1918 and the steps which were taken to save the country from the dangers of our note issue becoming inconvertible. At one time in that year the rupees in the Currency Reserve available for encashment of notes amounted to little more than four crores against a total note circulation of 115 crores. Throughout 1919 the position slowly improved, owing to the fact that the output of the mints was at last able to overtake the issues. The absorption of rupees was, however, still large, and the position this time last year was that we were still unable to contemplate any return to the free and unrestricted issue of rupees or encashment of notes at district treasuries throughout the country. But, in the current year there has been a very substantial return of rupees from circulation, amounting up to the middle of February to about 24 crores. As soon as we saw, in June last, that the position of the note issue was sufficiently secure, we hastened to remove all the then existing restrictions both on the encashment of notes and on the internal movement of coin by rail. We have also been able to effect a contraction in the circulation of notes, the total circulation standing at present at 164 crores against 185 crores the maximum reached at the end of January 1920. The result is that the percentage borne by the metallic portion of the Currency Reserve to the total circulation is now no less than 53 as against 46 of this time last year, and 35 on March 1st, 1919. In consequence, we no longer hear of currency notes going to a substantial discount, as compared with coin, as was the case a year or so ago throughout the country. Further we took the earliest opportunity of removing the restrictions on the import of gold into India and on the export of silver. The fact that we have been able to remove the restrictions on the movements of the precious metals, which war necessities had forced upon us and which still remain in most European countries, added to the great strengthening of the metallic portion of the currency reserve, is surely a matter for some satisfaction, for they are a necessary preliminary to any return to a sound currency system.

REVENUE AND EXPENDITURE IN THE CURRENT YEAR.

If I have dealt at some length with the exchange and currency aspects of this abnormal year, it is not only because of their importance to the general well-being and prosperity of the country, but also because of their inevitable reaction upon our own revenues and expenditure. It was necessary, therefore, to clear the way before I could give the House an account of the public finances of the year and of our budget proposals for the coming year. I need to make two further remarks by way of preface. As the result of the Reforms procedure, the Government of India's revenue and expenditure will from the end of the present month be entirely separate from those of the provinces. Although therefore in the current year the former division of revenue and expenditure between the provinces and the Government of India has remained, nevertheless my general remarks this morning, and the budget proposals which I shall lay before the House, refer solely to what will henceforth be called the Central Revenues. The only effect which the finances of the provinces have upon our own is the extent to which the net drawings on, or additions to, the provincial balances affect the ways and means position of the Central Government, who are common bankers.

ACCOUNTS KEPT ON A 2s. BASIS.

Secondly, I must explain that the budget for the current year as presented to the Legislative Council last March was framed on the old basis of Rs. 15 equal to £1, which was of course out of all relation to the then existing conditions, with the consequence that the figures on both sides of the account were in many cases swollen to such an extent as to lose much of their reality, and I was obliged therefore in my budget speech last year to put in a good deal of somewhat technical explanation. I shall fortunately not have to trouble the House with any appreciable repetition of this, because with effect from April 1st last our accounts have been kept on a 2s. basis, and this has resulted in the disappearance of most of the artificialities in question. It is true that exchange stands now at considerably less than 2s., but the average rate for the year is expected to work out to about 1s. 9d. and the difference between these two rates is very much less than the similar difference with which we had to deal last year. The House will understand therefore that when I speak of the current year's budget, and estimate the extent to which the budget anticipations will or will not be realised, I am speaking of the budget as recast on a 2s. basis; the figures as thus recast are given in the budget statements for purposes of comparison. Honourable members will also notice that in the budget statements the combined figures of revenue and expenditure for India and Esgland together are now expressed in rupees and not in £ sterling as hitherto. This change has been adopted with the approval of the Secretary of State in the interests of clearness.

CURRENT YEAR'S REVENUE DEFICIT

Now as to the facts and figures of the current year's revenue and expenditure. The budget anticipated a total revenue of 132 crores against an expenditure of 130 crores, i.e., a surplus of 2 crores. The expenditure, however, included an item of 8 3/4 crores representing an appropriation from revenue for meeting the deficiency in the Paper Currency Reserve resulting from the revaluation of the sterling portion of the latter on a 2s. basis. It was subsequently decided (and the decision was embodied in the new Paper Currency Act passed at the last Simla session of the Legislative Council) to make up that deficiency in a different way, namely, by appropriating the income from the Paper Currency investments with effect from next year, and the appropriation of 8 3-4 crores made for this purpose in the current year's budget, accordingly drops out. On the whole, therefore, if all our budget anticipations had been realised, we ought at the end of this year to show a surplus of 10½ crores. In point of fact, present indications point to our working to a deficit of 11¾ crores. I will now describe how this large deterioration of 22 crores has come about.

PRINCIPAL VARIATIONS EXPECTED IN CURRENT YEAR'S ESTIMATES.

In some directions our revenue is going to be much better than estimated, for under the two important heads of Customs and Income Tax there is likely to be a large improvement over the budget anticipations. We budgeted for a *Customs* revenue of 25½ crores; actually, we expect to get no less than 33 crores, i.e., an improvement of 7½ crores, due I need hardly say, to the abnormal causes which have led to a great rush of imports into India during the year. The revenue from *taxes on income* is expected to be 4 crores better than the estimate; 1½ crores of this improvement relates to ordinary income-tax, 1 crore to super-tax, and 1½ crores to arrear collections of the excess profits duty. Under these two heads, therefore, we expect an improvement of 11½ crores. I now come to the other side of the picture.

RAILWAYS AND EXCHANGE.

We expect the net receipts from *railways* to be some 7¼ crores less than the amount estimated. We naturally framed our budget on the supposition that the goods and passenger traffic would be such as one might expect if agricultural conditions were normal. In spite of the poor monsoon, our estimate of 84 crores for gross traffic receipts is not likely to prove very wide of the mark, for we now expect to get 82 crores. It is the working expenses of rilways, which have been increasing month by month, that have been mainly responsible for falsifying our estimate of net receipts; the bulk of this increase is due to increases of pay given to the railway staffs. The other items of worseness under civil revenue and expenditure Exchange are spread over a number of heads and aggregate sime 11 crores. Of these, I need only refer to the adjustment for exchange which will amount to slightly over 2½ crores. The necessity for this arises in respect of what are known as our "home charges." These are brought to account at the equivalent of Rs. 10 to the £ sterling, although in point of fact, owing to the average rate of exchange throughout the year being somewhat less than 2s. (probably about 1s. 9d.) the actual number of rupees that we shall have had to send home to meet these charges will amount to more than the rupee expenditure shown in our accounts. We have of course to show the difference somewhere. In respect of our capital expenditure (railways, irrigation, Delhi, etc.) the difference is shown in the capital accounts, and does not concern us. here. In respect of expenditure debitable to the revenue account the portion pertaining to the commercial heads, viz., railways, irrigation works and posts and telegraphs is shown against the respective heads, and the balance is lumped together under the head "exchange"; thus, to give one example. our home expenditure this year, debitable to the military head, will be shown in our accounts as about 11½ crores of rupees, sterling having been converted into rupees at £1 equal to Rs. 10, though actually the sterling charges will have cost us about 13¾ crores of rupees—the digerence is one of the items making up the total of 2½ crores which I have mentioned.

EXCESS MILITARY EXPENDITURE.

Altogether, then, the improvement of Rs. 11½ crores under Customs and Income Tax will be more than counterbalanced by a deterioration of Rs. 18½ crorers under the other civil heads. 1½ is excess military expenditure which is answerable for the remainder of the total deterration of Rs. 22 crores in the budget anticipations, for we expect a total military expenditure of Rs. 70.4 crores against the budget provision of Rs. 55.2 crores. I hope that his Excellency the Commander-in-Chief or the Army Secretary will have an opportunity, during the course of the budget discussion, not only of giving a far more authoritative account that I can furnish of the precise objects to which our present military expenditure is devoted, but also of justifying to the House the scale of expenditure which the ordinary normal charges of our post-war Army involve. Meanwhile, I will confine myself to a brief explanation of the items composing the excess of Rs. 15½ crores over the budget provision.

The net effect of all these variations, both civil and military, is shown below:

	(Crores.)
Customs revenue more	+7·3
Railway (inclusive of adjustment for exchange) worse	—7·6
Income-tax revenue more { Excess profits .. .. 1¼ / Super-tax .. .. 1 / Income-tax .. .. 1½ }	+3·9
Military expenditure more	—15·2
Profit on wheat purchases	+·9
Exchange charged to non-commercial revenue heads	—2·6
Paper Currency Reserve interest less	—2·5
Interest charges on debt more	—1·4
Land revenue less	—·8
Opium revenue less	—·8
Net revenue from posts and telegraphs less	—2·5
Other variations, representing mainly increases in civil expenditure	—2·5
Net variation from budget	—22·3

NECESSITY FOR MAKING BOTH ENDS MEET.

The House will be able to draw the obvious moral from the figures which I have just given of the excess of expenditure over revenue in the current year. Members will perhaps recollect that the deficit in the previous financial year, 1919-20, was Rs. 23 crores, due, I need hardly say, entirely to the Afghan War, and that in 1918-19 the deficit was Rs. 6 crores. These deficits, including that of the current year, have been, or are being, met either by increasing our floating debt, i.e., by issuing fresh treasury bills to the public, or by issuing fresh currency notes against the security of treasury bill created *ad hoc*, *i.e.*, against our own I. O. Us. I feel confident that the House will agree with me that it is impossible to allow this process to proceed further. The path which the necessities of the war, and the chaotic condition of the world's trade and exchanges which followed the termination of the war, have forced us to tread, in common with all other countries though fortunately to a smaller extent, is a broad and easy one, but, if followed continuously, can only lead to national bankruptcy. Certain of the countries of the world have slipped so far down the hill of fiancial demoralisation that it needed the International Conference at Brussels to emphasise this elementary fact. It is true that India has sinned less than most other countries; it is also true that our recent deficits have in the main been due to war or warlike operations on our frontiers. But the fact remains that we have been outspending our income, and unless we take early steps to make both ends meet we shall assuredly find sooner or later that, with our revenues mortgaged and our credit impaired, not only will there be no money for the development, moral and material, which India so greatly needs, but it will even be difficu't to carry on the administration at its present level of efficiency. To retrace one's steps uphill is never a pleasant process, but it is a process which must be followed by every country which is determined to set its finances in order. I lay down two propositions as elemental and essential. In the first place we must either by decreasing our expenditure, or by increasing our revenue, or by a combination of both measures, make our accounts balance. In the next place, in so far as we are not able to fund our floating debt or a reasonable portion of our fiduciary note issue in our long-term loans, we must also direct our financial policy in such a way as to replace from revenue the deficits which we have been financing by the expedients which I have mentioned. For, camouflage the situation how it may, no country can continue indefinitely to live on its overdraft; even worse is it to attempt to paper over the chasm between revenue and expenditure by the simple process of printing currency notes.

BUDGET FOR 1921-22.

REVENUE AND EXPENDITURE.

I have dealt with the past; now for the stage of the case at which the Assembly will take up its responsibilities, I mean the finances of the coming year.

DEFICIT OF 18 1/3 CRORES.

I estimate that the expenditure next year, chargeable to Central Revenues, will be 129 crores, against a revenue, on the basis of existing taxation and including the provincial contributions of 983 lakhs, which will amount to 110½ crores I will give an explanation, as brief as possible, of the estimates which I have taken under the principal heads of revenue.

ESTIMATES UNDER PRINCIPAL HEADS.

I have already mentioned the abnormal situation in respect of imports, which has resulted in an inflated *Customs* revenue during the current year, namely, 33 crores as against a budget of 25½. We must certainly expect a serious slump before long, but the fact that it is quite impossible to gauge either its extent or the time when it will occur makes estimating difficult, and in taking a gross Customs revenue next year of 30½ crores I feel that I am going as high as safety allows.

The next important factor is the *Railways*. Here while the gross traffic receipts have been steadily increasing, working expenses have increased at a far greater rate, and our net receipts for the past two or three years have been steadily diminishing. After taking a very liberal estimate of 87 crores for gross traffic receipts and nearly 60 crores for working expenses (inclusive of payment of surplus profits) I estimate net receipts of about 27 crores, as against 26 expected in the current year and 31½ actually received in 1919-20. We estimate gross receipts from *taxes on income* of about 18¼ crores inclusive of assignments from Provincial Governments in respect of their share of income tax revenue; we have allowed for a reasonable amount of growth in revenue but have been obliged to make some allowance for the present trade depression.

A BUDGET OF ECONOMY.

22. As for expenditure, I need hardly assure the House that, in view of the deficit we have anyhow to face, we are making provision for ordinary civil expenditure on the lowest possible scale. I have been obliged to ask those of my Honourable Colleagues who are in charge of the spending departments to forego new expenditure on objects which I know they have much at heart, and I am sure they will bear witness to the ruthless pruning to which their own budget estimates have been subjected by my Department. I can only express my gratitude to them for agreeing to postpone, perhaps against their better judgment, the many schemes for which they had asked for funds. I know the misgivings they feel as regards effect which some of these economies will have upon the efficient working of their departments.

SINKING FUND FOR LONG-TERM LOANS.

23. But while we have avoided all fresh civil expenditure as far as this was humanly possible, there are two items for which it was necessary to make some provision, and which require some explanation. I feel very strongly that the time has come when, whether convenient or not, we must no longer delay making some provision for meeting our heavy war indebtedness. As the House knows, we have a large amount of War Bonds maturing between now and 1930, all of which will have to be met on maturity and for which we have provided no sinking fund. Our policy so far has been to endeavour to fund in one or other of our longer loans as much of this short-term debt as possible, and also a portion of our outstanding Treasury Bills (the amount of which is much too high for safety) and to trust to the ways and means resources of the time to meet the remainder of such bonds as they fall due. Unfortunately, owing to the large amounts which we have been obliged to borrow, both our long-term loans, namely, the 5 per cent. loan of 1929—47 and the 5 per cent. income-tax free loan of 1945—55, are now at a very large discount, and if we are to get any substantial portion of our War Bonds and Treasury Bills converted into these longer loans it is imperative that we should do our best to rehabilitate them. That is one consideration; another is the obvious desirability of providing for the amortising of these two longer loans when they fall due, instead of leaving the entire burden to our successors. Each of these two loans has what is called a "depreciation" fund of 1½ per cent. of the total issue of the loan, which is used each year to purchase and cancel scrip. These funds, however, are insufficient to amortise the two loans completely by maturity, nor are they large enough for the annual purchases to make an appreciable impression upon the popularity of the loans. I propose therefore, with effect from next year, to set aside a further sum of 80 lakhs, to be devoted to supplementing these two depreciation funds. The result should be to enable us to amortise these loans by maturity. I do not think I need say more in justification of this proposal; I feel that I ought rather to apologise for its meagreness. The position is one which must be viewed with all seriousness; we ought really to set apart from revenue some provision for the direct repayment of our short-term bonds, the repayment of which handicaps us in providing funds for railways and other capital purposes. It is only because I do not wish to add to the difficult problems which the House already has to face in the way of finding additional resources that I refrain from proposing a much more heroic measure.

I know that there is a feeling in the country that something should be done for the holders of our 3 and 3½ per cent. paper, large numbers of whom are people of very moderate means, whose holdings have suffered serious depreciation owing to the raising of large loans in recent years at increasingly high rates of interest. I regret that I do not see how any concession can at present be made to these people, with due regard to the higher interests of the taxpayer. Assuming, as I think the House will agree we must, that we can afford no more than the sum I have mentioned for the purpose of rehabilitating our credit, then the question is one as to the way in which that sum can be spent to the best advantage. If devoted to the granting of some concession to the holders of 3 and 3½ per cent. paper, its effect in assisting the country to meet the many financial difficulties in front of it will be negligible. If spent in improving the position of these two terminable loans, and in helping to provide for their repayment at maturity, its effect should be material.

EXCHANGE.

24. The other item of expenditure which I must mention is the entry of 5,42 lakhs for the adjustment on account of exchange, of which 3,28 lakhs are shown against the head "exchange" and the balance is distributed among the commercial heads. I have already explained the nature of this entry in my remarks regarding the correponding item in the current year's accounts, and I need only add here that this loss is based on an average rate of exchange for next year of 1s. 8d. He would be a very rash person who would make any prophecy as regards the course of exchange next year, but it is necessary for the purpose of the budget programme to make some rough assumption as to the level at which exchange is likely to stand, taking the coming year as a whole. All I can say, and I hesitate to commit myself even to this, is that present probabilities point to exchange remaining low during the first half of the year, but that, if we have a good monsoon, then it is not unlikely that there will be a substantial recovery during the second half. If the average rate works out eventually at less than 1s. 8d., then I fear that the deficit will be still further increased. If, on the other hand, the average rate is higher, then, for reasons which I hope will be clear from what I have said regarding the necessity for replacing some of the losses which have so far been met by issuing Treasury Bills, I do not think we should make any deductions in the debit to revenue; in other words, I propose that we should commit ourselves to a definite appropriation of a minimum amount of 5.42 crores on account of exchange.

MILITARY BUDGET.

25. I have left to the last the item which looms largest in our expenditure needs—the provision for Defence. The budget provision for next year has been taken at 62.20 crore. I divide this for the present purpose into ordinary and extraordinary expenditure. It is not proper that we should leave to chance, or in other words should meet from overdrafts, military expenditure which we know to be inevitable. We cannot budget for war; but we ought not to exclude from our budget items to which we are definitely committed, even though they are not of a permanent nature. For this reason I have included 4 crores of extraordinary expenditure, 3 crores representing the continuance of the special expenditure entailed by the occupation of Central Waziristan and 1 crore representing a provision for another special liability, namely, the grant of compensatory concession to troops disbanded under certain proposals for reduction of establishments which I shall mention later. If there are any savings in such extraordinary provision, they will not be available for increasing the ordinary military budget, but will go towards the general surplus. The balance, 58.20 crores, represents the provision required in 1921.22 for the ordinary charges of the Army in India. The figures for military expenditure will, I hope, be justified to this House by His Excellency the Army Member. Meanwhile it is proper that I should inform the House what this figure of 58.20 crores represents. When we budgeted last year, we had no standard or accepted strength of the army or its attached services. The pre-war standards had gone by the board; nor were the conditions on the frontier and elsewhere then ripe for the drawing up of a definite scheme of post-war strength either of combatant or attached services. We have been busily engaged on this problem ever since; it is a problem on which not only the Army but the civil portion of the Executive Government has bestowed anxious and unremitting labour. I doubt if there has ever been a time in the past when military expenditure and the policy underlying it has been subject to a more complete and drastic scrutiny. The actual combatant strength for the post-war Army at which we arrived last summer is actually somewhat lower than that of 1913-14. It is for that strength that we have provided in the budget and it is because there will be no inconsiderable reduction of personnel under this scheme that I have found it necessary to make a provision for the grant of concessions to troops which will be disbanded. While, however, we are reducing combatant strength reduction of expenditure on this score is counterbalanced to soms extent by increases in other directions. We have firstly the creation of new services such as the Royal Air Force and Mechanical Transport, and secondly developments and organization required for the purpose of securing a proportion which the present day military opinion considers essential as between the auxiliary services of the army and the fighting troops. I need not say that the provision made is entirely for our own troops. There is nothing in our budget for troops maintained for overseas garrisons or warlike operations overseas, nor for depots necessary to maintain their strength; but it will be no secret to the House that the rate of cost of army services has risen even since last year and the effect of this on the budget of 1921-22 is reflected in the fact that we have had to provide a sum of no less than 1,29 lakhs to cover the cost of certain recommendations of the Esher Committee for enhancing the pay and amenities of our troops, of which 83 lakhs will be spent on the Indian officer and soldier. We have also had to provide for the grant of certain allowances to British soldiers recently authorised by His Majesty's Government for British soldiers in general.

EFFORTS MADE TO SECURE ECONOMY.

The total of 58.20 crores at which we have arrived and which is based as I have said on the post-war strength arrived at last summer represents the minimum sum which we have been able to put forward; I may say that the military authorities originally pressed for and have been denied a very much higher figure than that now placed in the budget. I freely admit that that figure even so is a much higher one than the Government of India can contemplate with equanimity on financial grounds. But we have arrived at the definite conclusion that it was impossible to take a lower figure without a further considerable reduction of establishments both in the fighting units and in the auxiliary services. There were two obstacles to making such reductions. It must be remembered that the responsibility for the safety of India rests on His Majesty's Government no less than on ourselves. It is His Majesty's Government which would come to our assistance with the Imperial Forces if we were hard-pressed in this country, and that Government could not be prepared without the most careful examination to agree that in the present state of affairs in Central Asia, with matters standing as they do between ourselves and our immediate neighbour on the North-West, and indeed in view of certain factors within India itself, a further reduction of our fighting forces is justifiable. In the second place, it must be noted that with regard to British troops at all events we are in a semi-contractual relation with His Majesty's Government which cannot be terminated at short notice. His Majesty's Government have made it clear to us, and we have been obliged to accept that conclusion as reasonable, that they could not be expected to bear the cost of British troops transferred at short notice from the Indian to the Home establishment. To meet both these obligations, it has now been decided by His Majesty's Government that an investigation shall at once be undertaken regarding the combatant strength of the army in India by a Sub-Committe of the Committee of Imperial Defence. The Home Government has agreed that before we forward to London the material for which we have been asked in this connection, the matter shall be dealt with by a Committee of the Executive Council on which of course some of my Indian Colleagues will sit with power to take evidence including that of non-officials. That is how the matter now stands. I ask the House to take it from one who feels no less concern than they must do at this steady growth of our military expenditure, from one whose every instinct has been to seek economy in this respect, that no effort has been spared, that no avenue has been left unexplored in order to keep the budget figure of the present year within its lowest bounds. Let me further assure the House that the financial authorities have in the past year made every effort so to reorganize the machinery which deals with the finances of the army that they may have in their hands the very fullest sources of information and the fullest powers of control. Among other measures, a body of expert Accountants from one of the leading firms in England is now touring India with the object of introducing in all army supply departments a system of commercial costing accounts such as was adopted with excellent results in the United Kingdom during the Great War: and finally we have endeavoured to fulfill our obligations towards this House by presenting the army estimates for 1921-22 in a new form. Though the military grant is not itself votable, we have thought it right to give the complete details both of strength and cost, following in this respect the form adopted by His Majesty's Government on the recommendations of the Select Parliamentary Committee on National expenditure. I hope that the Assembly will appreciate the great advance that this represents.

ADDITIONAL REVENUE REQUIRED.

Taking now all the items of expenditure together, they will amount as I have said to 129 crores leaving on our estimates a deficit of Rs. 18 crores. I think our finan-

(Continued on next page.)

A TAXING BUDGET.

(Continued from previous page.)

cial arrangements should be directed to obtaining a surplus of not much less than Rs. 1 crore. That was the surplus at which former Finance Members have always endeavoured to aim, and at the present time, when it is by no means certain that we have got to the end of increased expenditure in regard to the pay of the lower grades of public servants, and when moreover there are so many elements of uncertainty in the revenue outlook for next year, I feel that the dictates of ordinary prudence render it all the more necessary not to unduly diminish this margin. The total new resources which it will be necessary to find will thus amount to slightly above Rs. 19 crores.

PROPOSALS FOR ADDITIONAL TAXATION.

We have now to obtain from central revenues an additional sum of 19 crores. The first additional source of revenue available is Customs. I think that the House will agree that the existing tariff heads are such that, in the case of most articles both the trade and the consumer can undoubtedly bear some increase. The tariff proposals to which I shall ask this House to agree, and which are contained in the Finance Bill which I shall ask your leave, Sir, to introduce this morning, are as follows:—

INCREASE IN GENERAL *AD VALOREM* DUTY FROM 7½ TO 11 PER CENT.

(1) In the first place, we propose to increase the general *ad valorem* duty of 7½ per cent. to 11 per cent. except in the case of matches and of certain articles of luxury which I shall mention later, but inclusive of cotton manufactures. I estimate that this measure will produce an additional revenue of Rs. 3,84 lakhs. We do not propose any increase in the existing cotton excise of 3½ per cent. In view of the previous discussions upon this matter, which must be well known to all honourable members, we felt it our duty to make a previous reference on the subject to His Majesty's Government. We did not, indeed, anticipate that there would be any question of vetoing our proposals, in view of what the Secretary of State said in the House of Commons when the Government of India Bill was under discussion, and also of the recommendation made in the Joint Select Committee's Report, that in fiscal measures such as this the views of the Government of India, if they succeed in carrying with them the approval of the Indian legislature, should be entitled to prevail. We felt however, that in view of the very great trade depression in England, which is far worse than anything which now obtains in India, it would not only be desirable, but our duty, to make clear to His Majesty's Government, on behalf of India, that our proposals for increasing the import duty on cotton goods, among other articles subject to the general tariff, had the sole object of producing additional revenue and had no ulterior motive of a protective or any other kind.

NO DEPARTURE IN POLICY.

Nay, I will go further and say that it would ill-become this country, at a time when the senior partner of the Empire, upon whom fell by far the severest burden of the war, both in blood and money, is anxiously endeavouring to face the most acute problems of unemployment and trade distress, to requite the services which Great Britain has rendered to the rest of the Empire, including India, by taking the first opportunity to introduce a measure of protection against her manufactures. We made it clear therefore that it is solely our financial necessities, and no new departure of fiscal policy, which have obliged us to propose to the legislature this particular measure. We trust that our fellow-subjects in the United Kingdom will appreciate this and will acquit the Indian Government and legislature of any desire to use their newly conferred liberty of action to injure the country which only a year ago conferred that liberty upon them. It would, indeed, be manifestly impossible for this Government to initiate any fundamental departure in fiscal policy at the present juncture. At present our tariff is purely a revenue producing tariff which, whatever may be its effects here and there on any particular trade, is admittedly not devised with any object other than that of revenue. We feel confident that not only this House, but also the country at large, would hesitate, and very properly hesitate, to commit themselves to any fundamental departure until the whole question of India's fiscal policy has been thoroughly and exhaustively examined by a competent and imperial body. We feel, however, that the time has now come when that examination should be begun; we feel further that this examination should not be confined to India's own fiscal needs, but should embrace an enquiry into the steps which India can take in order to recognise her fiscal obligations to the other members of the Empire of which she is a part. We have been in correspondence with the Secretary of State and an announcement on the subject has been made this morning.

I do not propose to obtain any increased revenue from the articles now dutiable at 2½ per cent. *ad valorem*. The principal of these are machinery, metals and railway plant, and the House will probably agree that in the interests of India's industrial development increased taxation on these articles is undesirable.

In view of my proposal to raise the general *ad valorem* rate from 7½ to 11 per cent., while leaving the cotton excise duty at its present figure 3½ per cent., I propose to withdraw the concession allowed by the existing tariff by which machinery and stores imported for use in a cotton spinning or weaving mill are admitted free of import duty. I propose that such articles—they are detailed in items 17, 18, and 27 of the import tariff schedule—should now be subject to the appropriate duty under the revised schedule. Most of them, certainly most of the important articles, will be liable to duty at 2½ per cent. I think that honourable members will agree that the removal of this concession is reasonable. The concession was granted when an excise duty was imposed on piece-goods made in this country equal to the duty on imported piece-goods. It was obviously unfair that the Indian millowners should be handicapped against the English manufacturer by having to pay not only this excise duty but also duty on the machinery and the stores which are required from the United Kingdom. But there is so material a difference between the rate of the cotton excise duty and the rate which I propose on imported piece-goods, that it is no longer necessary to continue this concession. I estimate that the withdrawal of the concession will yield a sum of 10 lakhs of rupees. It will also be a great administrative convenience since the concession throws a great deal of extra work upon our customs staff.

SPECIFIC DUTY ON MATCHES.

(2) The second Customs measure which we propose to levy on matches of a specific import duty of 12 annas per gross boxes in place of the present *ad valorem* duty of 7½ per cent. This rate would work out to one pie per box of matches, and if, as I hope, there is no substantial decrease of consumption as a result, I estimate the additional revenue at Rs. 1,10 lakhs. I may point out to the House that the duty in the United Kingdom is 5s. 2d per gross boxes, while in many other countries it is considerably higher.

INCREASE OF DUTY ON LIQUORS.

(3) Thirdly, we propose to increase the duties on imported liquors as follows:—

	Present duty Rs, a, p,	Proposed duty Rs, a, p,
Ale, beer, cider etc., per gallon	0 4½ 0	0 6½ 0
Liqueurs, untested per gallon	14 10 0	25 0 0
Liqueurs tested per proof gallon	11 4 0	18 12 0
Perfumed spirits per gallon	18 12 0	30 0 0
All other spirits per proof gallon	11 4 0	18 12 0
Wines—		
(*a*) Sparkling per gallon	4 6 0	9 0 0
(*b*) Other sorts per gallon	1 12 0	4 8 0

The new rates work out to exactly 3 annas per degree of proof per gallon. I do not propose that we should raise the 7½ per cent. duty on denatured spirits which are used in several forms of industry. Allowing for some reduction in import as a result of the higher duty, I estimate that the above increases will yield additional revenue to the extent of 94 lakhs.

These duties as raised will still be substantially lower than the duties levied in the United Kingdom. We have come to the conclusion, however, that for the present any attempt to go substantially higher would probably not yield any further revenue and might in fact yield less. I may remind the House that the present high scale of duties on alcohol in the United Kingdom was not arrived at *per sallum* but worked up to by a series of increases spread over a number of years.

DUTY OF 20 PER CENT. ON CERTAIN ARTICLES.

(4) The fourth measure is the raising of the general *ad valorem* duty of 7½ per cent. to 20 per cent. in the case of certain articles of luxury, such as motor cars, motor cycles and tyres (excluding lorries), silk piece-goods, fireworks, umbrellas, clocks and watches, musical instruments, cinematograph films, etc., a full list of which is given in the Finance Bill which I shall shortly introduce. The additional revenue from this measure is estimated at Rs. 1,14 lakhs.

(5) The fifth customs measure is the raising of the present import duty on foreign sugar from 10 to 15 per cent.; I estimate the additional yield at 65 lakhs.

(6) Sixthly—and this is the last of my tariff proposals—I propose that the duties on tobacco, other than unmanufactured tobacco, be increased by 50 per cent. In other words, I propose a duty of Rs. 2-4 instead of Rs. 1-8 per lb. on manufactured tobacco, and 75 per cent. instead of 50 per cent. *ad valorem* on cigarettes and cigars. After making some allowance for a probable decrease in consumption next year, I estimate that this measure will produce an additional revenue of 40 lakhs.

Any proposal to enhance the tobacco duties usually raises the question of a tobacco excise. An excise duty on manufactured cigars has been cinsidered from time to time, and has in the past been the subject of some discussion with the Secretary of State. On the last occasion it was held that an excise on cigars was undesirable as it would almost certainly damage the cigar industry in Madras, and involved moreover considerable practical difficulties in collection. We have again considered the matter but feel that we might possibly damage what is to a large extent a cottage industry, and a source of livelihood to many people in Southern India, and that in any case it is very doubtful whether in view of the amount likely to be obtained and of the practical difficulties in the way the matter is worth pursuing. I admit that there is much more to be said for an excise duty on machine-made cigarettes. The industry is prosperous and an excise duty of 8 annas per 1,000 cigarettes would probably bring to 11.22 crores, and in 1917-18 and 1918-19 to 14.87 and 15.85 crores respectively. With the return of more normal conditions, the profit has considerably decreased, in 1919-20 it fell to 9.35 crores, and in the current year it will probably be no more than 5.08 crores. On the basis of our estimates for next year, and assuming that no change be made in the rates, the profit would be only 4.09 crores. I submit therefore that, quite apart from our present financial necessities, a moderate increase of rates, particularly on goods traffic, the rates for which are mostly still on a pre-war basis, could be amply justified on business grounds. It is not possible, however, to readjust the various rates in time enough to give us the money we need during the next financial year. In the case of goods rates, it is a particularly cumbrous business, and requires very careful consideration in consultation with our traffic experts and with the railway companies. We have asked the Railway Board to examine the matter carefully during the course of next year in order to see what enhancements of rates are possible. Meanwhile, as a temporary measure, we propose to make a substantial increase in the surcharge on goods traffic which was imposed in 1917. The existing rates are 1 pie per maund on coal, coke and firewood and 2 pies on all other goods. We propose to substitute the following rates:—(1) 6 pies per maund on coal, coke, firewood, food grains and fodder; (2) 2 annas per maund on certain valuable commodities which can bear a high rate of tax, such as piece-goods, pressed cotton, jute and ironware, timber and oils; (3) 1 anna per maund on all other articles of general merchandise not falling within those two categories. At present there is a free zone for goods carried 10 miles or less, which we propose to extend to 20 miles.

The existing surcharge is small and is probably not felt appreciably by the traffic. I fully recognise that any substantial increase must have a somewhat uneven incidence, as the surcharge has no reference to length of journey and its effect is practically the same as a terminal tax. The increase now proposed is therefore intended to be in temporary substitution for a general increase of goods rates. In the event of it being found possible before the end of the year to raise the latter to the necessary extent, such increases will be substituted next year for part or whole of the additional surcharge now to be imposed. We anticipate that the additional revenue so obtained will amount to approximately 5½ crores.

PROPOSED POSTAL CHANGES.

The remarks which I have just made, regarding the justification, as a business proposition, for an increase in railway rates, apply with somewhat greater force to the case of our postal rates. It has not hitherto been easy to say precisely what we are making or losing over the administration of our post offices, as our general accounts do not show as debits or credits to the Post Office certain items of expenditure and revenue which, if the accounts were kept on a strictly commercial basis, would appear therein; the administration report of the Department does, indeed, attempt to work out the profit and loss, but we cannot place too much reliance on the figures. (I hope to remedy this before long, as I have made arrangements with the firm of chartered accountants in London of whom I spoke above to overhaul our Post and Telegraph accounts.) Meanwhile, it is at any rate safe to say that our net revenue from the Post Office has been steadily diminishing, owing to the very large growth in working expenses mainly due to increased pay of the staff, and that next year the Postal Department will, unless the charges we make to the public for postal services are raised, actually be running at an appreciable loss. I propose the following measures:—

(1) Abolition of the half-anna postage for letters, the charges in future to be one anna for letters not exceeding 2½ tolas in weight, and half an anna for every additional 2½ tolas.

(2) Raising to half an anna the quarter-anna postcard.

(3) Rate for book, pattern and sample packets to be raised from half an anna for every 10 tolas to half an anna for every 5 tolas or fraction thereof.

(4) At present the initial rate is ½ anna for registered newspapers not exceeding 8 tolas in weight, and ½ anna for papers not exceeding 40 tolas. I propose that the maximum weight to be carried for a quarter of an anna be reduced to 5 tolas, and that for half an anna to 20 tolas.

(5) I do not propose any revision in the parcel postage rates which were revised as recently as May 1919. It is true that if we raise the initial charge for the letter from half to one anna for 2½ tolas, it is somewhat anomalous to carry a parcel not exceeding 20 tolas in weight for 2 annas; but in view of the revision made 18 months ago and of the fact that the matter is one of great importance to small industries, we believe that it would be a mistake to revise the parcel rates again so soon.

(6) Raising of rates of commission charged on inland money-orders to the level of those in force up to 1902.

INCREASED REVENUE OF 2½ CRORES.

The net result of the above measures will probably be an increased revenue of 2½crores. I fully appreciate the objections which I know that the House will feel to altering the present postal rates, and personally I shall be very sorry to see the pice postcard and the half-anna rate for letters abandoned. Cheap postal communications are of the highest importance to this country, and there is no doubt that the fact that we have probably the cheapest postal service in the world has been of immense benefit in aiding the country's progress. Further, it might be argued that it is not fair to consider the postal service apart from the telegraph service, as the two form one Department. Owing to the fact that our inland telegraph rates are now decidedly high, having been deliberately raised in order to enable the Department to cope with the immensely increased traffic, it is possible that the combined Department may show some profit, though I should not be willing to affirm this definitely until we get a true costing account. But the claim may be made in some quarters that, so long as we are not showing a proved loss on the combined Department, the justification on business grounds for raising the postal rates does not hold good. To such arguments I have only one reply, and that is, financial necessity. Postal rates as cheap as they are at present are a luxury which the country can no longer afford.

3¼ CRORES FROM INCOME-TAX AND SUPER-TAX.

The increases of taxation which I have so far mentioned should in the aggregate, if nothing untoward occurs, yield an additional revenue of 16 crores. To obtain the remainder it will be necessary, if we are to avoid an increase in the salt duty, to resort to increased direct taxation, namely, an increase in the present taxes on income. As regards ordinary income-tax, an examination of the figures shows that, even if it were not undesirable to do so, we should not obtain much additional revenue by raising the present rates of tax on the smaller incomes. We propose therefore to leave the lower grades of income-tax alone, and to increase the upper grades so as to work up to a maximum of 16 pies instead of as at present. The result will be to increase substantially the tax on companies' dividends, for under the income-tax law the tax is levied on dividends at the maximum rate, subject to certain refunds. I am afraid it would not be practicable, however, to give any concession to companies, for it is from the latter that most of our income-tax proceeds is realised. As regards super-tax on individuals we propose to increase the rates on the higher grades of income so as to work up to a maximum of 4 annas in the rupee on any excess over 3½ lakhs of income. The Finance Bill, which will be in members' hands this morning, will show the exact scale of the new grading. We estimate that the increases in income-tax and super-tax combined will yield a total additional revenue of 3¼ crores.

33. The total yield of the additional taxation which I have proposed will amount to Rs. 19,17 lakhs, the deficit of Rs, 18 1/3 crores for 1921-22 being thus converted into a surplus of 84 lakhs. While my other proposals, if accepted by the Legislature, will have effect from the 1st April, the revision of the Customs tariff will come into force from to-day, and the additional revenue during the current year which is estimated at Rs. 70 lakhs will go to reduce to that extent the deficit of 11¾ crores which we anticipate in the current year.

(Continued from column 6.)

the period of exports and then to 1/6, 1/4 at the influx of imports!

(f) When the country was thus financially drained and her trade practically dislocated?

(g) When the Turkish Treaty was enforced in utter vialation of ministerial pledges and when Dyer did the foul deed at Jallianwalla Baug.

(i) And when the Esher Committee commendations are sprung on to India after the war and without her knowledge for the military domination of India!

Who could then say with certainty, that Gokhale, that defied Curzon and Kitchener, that was fed up at one time with Bureaucratic obstructions, that raised a powerful voice against Capitalism and militarism, and Imperialism, that great Gokhale would have accepted this humiliation, this exploitation, this spoliation in a spirit of conciliation? Why sir, the very treatment of Indians in the Punjab, in Fiji and in Africa would have exhausted, his patience, with the present bureaucratic Government.

Let us not forget, that *Gandhiji was against boycott and was insisting on co-operation till December* 1919. The Punjab and Khilafat wrongs have broken his faith in the British sense of justice; and neither the quotations from Gokhale's speeches nor from the sacred scriptures will move Gandhiji from his resolve to non-cooperate; as they do not have any bearing on the present conditions in the country.

Let the Government right the Punjab and Khilafat wrongs; repeal the repressive measures; and establish responsible Government in India; and you will find Gandhiji an amiable Co-operationist! Meanwhile, will not men like Mr. Jinnah and Mr. Jayakar, Mr. Munshi and Mr. Vibhakar come forward with their schemes of national education and start a model institution in the City?—Yours, etc.

BARJORJI FRAMJI BHARUCHA.

Correspondence.

The Editor does not hold himself responsible for the opinion of his Correspondents.

The Editor does not undertake to answer or publish or return any particular letter.

Letters should be written on one side of the paper only.

CURRENT FINANCE.

MR. B. F. MADAN'S OPINION.

TO THE EDITOR OF "THE CHRONICLE."

Sir,—The financial correspondent of the "Times of India" in its issue of Saturday the 26th February refers to the collapse of the sterling exchange to 1sh. 3d. and very particularly asks:—

"Is the £38 million gold Standard Reserve to be put on a pedestal to be worshipped or is it not constituted to be used at a time of Exchange emergency?"

and goes on to advocate the sales of Reserve Councils at 2sh. 3 29/32d. to the full extent of the public demand.

I beg to whole-heartedly support this recommendation. In fact I think it the only honest thing for Government to do. The Gold Standard Reserve was constituted not out of savings of revenue, but by arbitrarily cutting slices out of money rightly belonging to the public.

When a merchant had received 16d. for his produce in London and wanted it changed into Indian Currency the Government gave him a piece of metal worth only 10d. and put the other 6d. in this reserve. The justification put forward for such action was that for internal purposes, the silver piece did quite well and for international payments they were ready to provide sterling again at 16d. Crores of rupees have been so issued to the public in this way; since the closing of the Mints and the 6d. on every rupee has been laid aside to build up this Reserve. It is not ordinary Revenue. It is the peopl's money laid aside for a specific purpose and the Secretary of State is merely a trustee of this. If the trustee is faithful to his trust he must use it for this specific purpose namely to convert the rupee into 1sd. if called upon to do so. His other liabilities have nothing to do with the matter. Take the case of a man who is trustee of some estate. If for any reason his own income falls him, he cannot divert the funds of the trust to his own purpose. He must beg or borrow. Similarly the Secretary of State must not touch this fund, but must find his requirements by borrowing in London if necessary. If the Secretary of State who year in and year out lends 10 to 15 million pounds to the London money market at low rates and had lent a hundred million pounds to the British Government (because this is what the sterling assets in the Gold Standard and Paper Currency Reserve really amounted to) cannot borrow 20 or 30 million pounds in London to keep himself going it will be a sad commentary on the whole financial management of India's funds in London.

It may be urged that this reserve has not sufficed to keep Exchange at 1sh. 4d., but I would point out that there are other reserves in the Paper Currency Department that could be and should be used for this purpose of maintaining exchange at 16d.

Unfortunately the Government obstinately sticks to its new ratio of 24d. gold and declares to admit its error and continues to show gold in the Reserve at Rs. 10 to the tola when it is worth Rs. 29 and sterling at Rs. 10 when it is worth over 15 and thus makes out enormous losses in these reserves which need not and should not be there. If they can see the error of their ways all might yet be well although we shall have great difficulties to overcome before we are rid of the results of their mistaken policy of the past 12 months.

Government interfered with trade and with the course of exchange when they had no business to, and are now so frightened at the Frank-in-stein they have themselves raised that they are afraid to make a move. But I urge that this is not statesmanship.

A thing to be very carefully considered in this connection is the kind and quality of our imports. These should be studied and steps taken to reduce those which are not vital, to the economic well-being of this country. We find for instance silver being imported and gold exported. I would not object to paying out gold against commodities necessary to the well-being of India but I think silver is not such a necessary commodity and we have had enough of it and to spare and at absurdly high rates too, during the past five years.

If suitable measures are taken to regulate import and if our Gold Standard Reserve and other reserves are suitably handled, I believe Exchange can be supported at 1sh. 4d. and I think it ought to be so supported, otherwise this Gold Exchange System of theirs will only have proved a huge scheme to palm off a 9d. piece on the people of this country at 16d. i.e., as a piece of most unjustifiable exploitation.—Yours, etc.

B. F. MADON.

Bombay, 26th February 1921.

PARSI RESOLUTION.

A HISTORIC DOCUMENT.

TO THE EDITOR OF "THE CHRONICLE."

Sir,—Seldom in the annals of the Parsi community in India has a document more historic, more patriotic and more statesmanlike been issued, and that too at moment, that is so psychological in the history of this land. Parsi Leaders and Parsi Papers have given expression to their views from time to time on various burning questions of the day. But seldom, if ever, were their views sentiments focussed in that fine fashion in which they appear on the present occasion. If we analyse the Resolution, we shall find, that Parsis fully share the sorrows of their countrymen in respect of the Punjab and Khilafat wrongs; that they are equally opposed to the Currency and Exchange Police of Government of India, that has dislocated our trade and industry; and that they have denounced the Repressive measures, that are responsible for the present situation in India.

In their demands the Parsis are equally definite and determined; and their qualified demands are due to the recent proceedings in the Council and the Assembly. In any case, they desire to see

(1) The Rowlatt Act, the Press Act, the Seditious Meeting Act, and the Regulation III. of 1818 practically repealed.

(2) The Punjab Political Prisoners released

(3) Dyer and O'Dwyer to be duly dealt with

(4) Currency and Exchange Policy to be revised in the interests of India.

(5) Indians here and abroad must enjoy equal rights of citizenship

(6) That the Treaty of Sevres should be revised in consonance with the wishes of Indian Moslems

(7) That "the Parsi community fully sympathises with the just grievances of the people and with their demands for a position of equal partnership in the British Commonwealth." And they are of opinion

(8) "That each day's delay in allaying the perturbed feelings of the people puts a severe strain on their loyalty and engenders feelings of resentment and dissatisfaction highly detrimental to the interests of the country and the Empire."

This Resolution has been signed by Sir Jamsetjee Jeejeebhoy, the President of the Parsi Central Association, of which Sir Dinshaw Wacha, Sir Hormusjee Wadia and others are vice-presidents, and Mr. H. P. Mody and Mr. N. Gazdur Honorary Secretaries.

We trust, that the Parsi Central Association will maintain the best traditions of Dadab'oy Navroji and Pherozeshah Mehta, and discharge its onerous duties with dignity, dexterity and fulles responsibility toward their dear and revered Motherland.—Yours, etc.,

BARJORJI FRAMJI BHARUCHA.

WAT GOKHALE MIGHT HAVE DONE TO-DAY?

TO THE EDITOR OF "THE CHRONICLE."

Sir,—This seems to be a very fascinating subject at the present moment. And our publicists are treating it from their own standpoints. The burden of their song is that:—

(1) Late Mr. Gokhale was a practical politician;

(2) That as such, he was opposed to boycott of Govrenment Schools and of British goods.

(3) That he always stood for constitutional agitation;

(4) And as such he would have entered the Councils, and led the opposition;

(5) And that most probably he (Gokhale) would have prevailed on Gandhiji to defer non-cooperation. Now who can assert this with certainty? For, sir, (1) Has not India undergone a tremendous change since Gokhale's death? Yes.

(2) Was not Gandhiji a staunch co-operationist till December 1919? Yes.

(3) Since then has not India been exasperated by the Turkish Treaty and the Dyer Debates in Parliament in 1920? Yes.

(4) Has not Gandhiji prayed and protested, fasted and sought the cooperation of the Viceroy last year to right the Khilafat and Punjab wrongs? Yes.

(5) Has not Gandhiji started non-co-operation only when all other means have failed? Yes.

(6) Does any body imagine that Gokhale—that did not spare a Curzon or Kitchener, would have spared a Chelmsford from scathing criticism and bitter opposition?

(1) Does any one assert that Gokhale, who was pining for the poverty of India, and combating against the imposition of heavy tavation, would have ever cared to co-operate with the Bureaucracy: (a) When the Military Expenditure was enhanced to 62 crores!

(b) Railway Expenditure to 27 crores!

(c) When India's supplies were credited at 1/4 in the rupee!

(d) And then adjusted in England at 2/6 and 2/10 in the rupee!

(e) When the Exchange fixed at 2sh. in the rupee fluctuated to 2/6 and 2/8 for

(Continued in column 4.)

Dr. BATLIWALA'S MEDICINES.

AWARDED GOLD AND SILVER MEDALS IN INDIA INDUSTRIAL EXHIBITIONS.

BATLIWALA'S AGUE MIXTURE OR PILLS.—For all kinds of fevers Malaria Influenza Ague, etc. Price Rs. 1-2 each.

BATLIWALA'S BALAMRIT for Weak Children and thin adults. Tonic, Rs. 10 each

BATLIWALA'S (CURE-ALL) BALM—for all kinds of Pain, Strains, Headache, etc. As. 9 each.

BATLIWALA'S GENUINE QUININE—Tablets one grain each in Bottles of hundred. Rs. 1-4 each.

BATLIWALA'S TONIC PILLS—for pale and anaemic people. An aphrodisiac Rs. 1-8 each.

BATLIWALA'S (DIARRHOEA MIXTURE—for dysentery and diarrhoea and for Cholera. Re. 1 each.

BATLIWALA'S (GENUINE) QUININE Tablets two grains each. Rs. 1-12.

BATLIWALA'S TOOTH POWDER. As 4 each.

BATLIWALA'S RINGWORM OINTMENT for all kinds of itches, Dhobi, etc etc. As. 6 each.

Sold everywhere in India and also by Dr. H. L. BATLIWALLA SONS & CO.,

Warli, Laboratory, Bombay.

Telegraphic Address:—

BATLIWALLA WARLI, BOMBAY.

TO BACTERIOLOGISTS AND SURGEONS.

We have just received for sale, Microscope with oil emersion, High pressure stirrelizer Incubators gas and electric, beakers, test tubes, Ampoules, and glass wares for laboratory fittings, Hydodermic syringes, all glass and Record available.

Please apply for further particulars.

S. N. GUNDI, Bombay No. 4.

Telegrams: "GUNDISAN."

Telephone: No. 2411

NEED FOR ANGLO-FRENCH UNITY.

SEPARATE POLICY WILL BE FATAL

M. PONICARE INTERVIEWED.

(REUTER'S SPECIAL SERVICE.)
LONDON, Feb. 27.
Recd. 12 noon Mar. 1.

In connection with the Reparations Conference, the "Oberver" publishes a remarkable interview with M. Poincare who has been identified in Britain with the extreme school of French opinion in which M. Poincare emphasised the pacific aims of France and the necessity for allied unity declaring that it would be a fatal blunder for France to initiate a separate policy and to act without the full knowledge and authorisation of Britain. The London Conference must determine the precise sanctions and method and moment of their application. If Britain and France publicly announced their intentions, there would be no need to pass two acts. The "Observer" expresses the opinion that the declaration will strengthen the position of M. Briand at the conference.

ENFORCING CONDITIONS OF PARIS AGREEMENT.

PREMIERS IN CONFERENCE WITH MARSHAL FOCHE.

(REUTER'S TELEGRAMS.)
LONDON, Feb. 27.
Recd. 11-45 a.m., Mar. 1.

The correspondent of the Havas Agency at Cheques states that Mr. Lloyd George and M. Briand in the course of conversations with Marshal Foch considered the sanctions to be enforced against Germany in the event of Germany's not accepting the conditions of the Paris Agreement. The Premiers agreed with regard to the necessity for summoning the Commission of experts with a view to considering the enforcement of the sanctions decided upon by the Paris Conference.

General Nollet, President of the Inter-Allied Commissioner of Control, has arrived in London to attend the Conference.

question.

GERMANY'S COUNTER-PROPOSAL

WILLING TO PAY £ 7,500 MILLIONS OVER THIRTY YEARS.

(REUTER'S TELEGRAMS.)
LONDON, Feb. 27.
Recd. 11-45 a.m., March 1.

The "Sunday Times" learns authoritatively that Germany's counter-proposals will consist of an offer to pay £7,500 millions sterling over thirty years. The Germans will resist 12 per cent. export duty but they may submit scheme whereby the Allies will have interest in German industry.

PASSAGE THROUGH SWITZERLAND.

REASONS FOR SWISS GOVERNMENT'S REFUSAL EXPLAINED.

(REUTER'S TELEGRAMS.)
LONDON, Feb. 27.
Recd. 11-45 a.m., March 1.

A Paris message states that the Council of the League of Nations yesterday discussed Switzerland's refusal to permit passage through Switzerland of the Allied troops for Vilna. After the Swiss representative had given one or two reasons for the refusal and M. Leon Bourgeois had replied, the matter was adjourned for several days in order to enable the Swiss Federal Council to re-examine the

---

Against the election to the Legislativ Council of Pundit Nanakchand Vakil, of Bulandshahr and Lala Shadiram, Municipal Commissioner, and a landholder of Saharanpur, petitions were filed by Rai Bahadur Chaudhari Anarshingh, O. B. E. and Lal Chamanlall respectively. A special tribunal was appointed by His Excellency the Governor to enquire into the petitions, the Comissioner being Judge Simpson of Saharanpur (President) Judge Neaves of Murut and Sub-judge of Saharanpur as members. The Commissions will, it is believed, submit their report to Governor within a few days.

BURMA REFORMS.

"UNDULY DELAYED,"

DEBATE IN COUNCIL OF STATE.

(ASSOCIATED PRESS.)
DELHI, Feb. 28.

Hon. Mr. Sarma, in introducing the Bill to Amend the Land Acquisition Act of 1894, pointed out that the object was firstly to secure the right of appeal to the High Court whatever the amount of claim of compensation might be. This amendment was necessitated by the recent Bombay High Court's decision that where a claim under Rs. 5,000 in value had been decided by a court of first instance, an appeal lay to the District Court, in virtue of the Bombay Civil Courts Act, and the right of appeal given by section 54 of the Land Acquisition Act was thus exhausted, and no further appeal lay to the High Court. Secondly, the object was to secure the right of appeal to His Majesty in Council in cases where the amount of dispute in appeal was rupees ten thousand or upwards and also involved some substantial question of law. This change was necessitated by a recent decision of the Judicial Committee of the Privy Council which, in the Rangoon Bataraung Company versus the Collector of Rangoon, observed that in proceedings under the Land acquisition Act of 1894 no appeal lay to the Privy Council. The proposed Amendment was intended to give, in express terms, a right of appeal to the Privy Council. The Bill was introduced without opposition.

On the motion of Sir William Vincent, the Civil Procedure Code Amendment Bill and the Bill to facilitate enforcement in British India of the maintenance orders made in other parts of His Majesty's Dominions and Protectorates, and *vice versa*, were passed without discussion, the Home Member pointing out that since they were introduced no suggestion for any modification was received by him.

Mr. Chatterjee then moved that the Tea Cess Act Amendment Bill be considered. He pointed out that it was necessary, in the interests of that industry, that propaganda work should be undertaken in Europe and America and other countries, including those wihch were now reported to be going dry. The very small rate proposed in the Bill would not affect the consumer in India in any way. The Bill was passed without any discussion.

BURMA REFORMS.

The official business being over, Mr. Maung Po Bye moved:—

That this Council recommends to the Governor-General in Council (a) to urge the Home Government to settle the Reforms Scheme of Burma as early as possible (b) to communicate with the Home Government expressing a hope that if the Burma Reform Scheme, is committed for examination to a Joint Committee of both Houses of Parliament, arrangements be made to allow some members of this Council and the Legislative Assembly to be examined and attend before that Committee, (c) To revise the electoral rules of both the Council of State and the Legislative Assembly concerning Burma in the matter of qualification of electors and in the preparation of the electoral rolls."

Mr. Maung Po Bye said the Burma people were not satisfied with the way in which the Burma Constitutional Reform Scheme was being worked out with delay. The people were restless and recently the Young Men's Buddhist Association, which was a powerful body, passed a resolution to non-participate in the elections.

BURMANS' GRIEVANCES.

Their grievances were based on the unsatisfactory electoral rules and on the resentment felt at Burma for having been left behind other provinces of India in the matter of Reforms. Electoral rules for the Council of State and the Legislative Assembly were so framed as to provide for Europeans to predominate in all constituencies, so that only Europeans would be returned to these Councils. The present agitation in Burma was entirely confined to local dissatisfaction and had nothing in common with Non-Cooperation. The idea of Burmese people was pro-Burman and not anti-British. His claim and the claim of his constituency was that Burma should get a real responsible government with no principle of diarchy but with bi-cameral legislature and a Cabinet. He wished that when the Joint Select Committee sat on the Burma Reforms Bill, some members of both the Houses of Indian Legislature with intimate knowledge of Burma, should be called on the spot to assist the Committee to examine witnesses. The Burmese people felt that their representatives should have some voice before the Joint Committee without which this Committee would be acting on records burdened with the ideas of the bureaucracy and containing very little of the wishes of the people. He said the procedure at the India Office would be that, before this Joint Committee, mainly retired governors and I.C.S., gentlemen from Burma would be examined but the bureaucrats and autocrats only would be allowed to take part in the framing of democratic laws. Burma compared very favourably with other sister provinces and stood conspicuously in commercial products. It would be better for Government to send at its own expense a deputation of the Young Burmese Association to give evidence before the Joint Committee. The Mother of India had now a very fair daughter, the youngest of provinces, to be wedded, and the Mother's and other elder sisters' wholehearted sympathy and goodwill should go to give Burma the sporting chance of securing the real Home-Rule consort. The speaker concluding said he was encouraged to hope for Home-Rule for Burma and "Burma-ki-Jai."

QUESTION OF VITAL IMPORTANCE.

Mr. Holberton (Burma) supporting the resolution of Mr. Maung Po, on the Burma Reforms, said that on the decision arrived at by the Council to-day, must, to a great extent, rest the final decision as to whether Burma should remain an integral part of the British Empire or not. The attention of the Burmese had not urged very seriously to politics until they found that Burma was left out of the Montagu-Chelmsford proposals as being unworthy of advance which was granted to the sister provinces in India, and especially when it was found that the provinces of minor importance like the Central Provinces and Assam were granted the privilege of Governorship and elected Legislative Council. To this indignity the Burmans awoke and began to bestir themselves. The first to do so were the Young Burmans who banded themselves into a political club to which they gave the name of the Young Men's Buddhist Association. This Association had spread its branches over the whole of Burma and had become a very important factor in the political situation of that province. Its first object was to attain a satisfactory scheme of Reforms, but the sphere of its activities had increased and it had organised a policy of non-participation in the elections and had stood behind the boycott of trams and strikes of school-boys. Though inherently loyal, it was having a large struggle against the artifices of disciples of sedition and non-cooperation, who were making every effort to bring this Association over into their camp. His strong personal feeling was that if the Government of India decided the question on two points, namely, Reforms and Education, the Association would develop into a political organisation of permanent utility to the local Government. Delay in granting a reforms scheme suitable to the requirements of Burma, and delay in remoulding the educational policy by an abandonment of the doctrines of perfection and substitution of a practical code might throw the Burmans in the wrong camp and might bring disaster to the province.

"LONG-STANDING GRIEVANCE."

This Council must remember that Burma had a deep-seated and long-standing grievance against the Government of India. It had always been held that the Burmans had been badly treated in comparison with other provinces. It might be said that the recent provincial settlements had been more favourable and that Burma had profited immensely by the proceeds of rice. Yes, but the Burmans had benefited by having their own money returned. That money was Burmans' and no other provinces could claim one penny out of it. Certainly, the recent settlements had been favourable, but there was still the question of drawing up a scheme of reform to make up for enormous capital expenditure. Unless some sort of suitable reforms scheme was adopted for Burma, the plea of separation appealed with irresistible force. It was absolutely necessary that non-official representatives of long-standing in the country must be examined, if a correct and satisfactory result was to be arrived at as regards the Burma Reforms.

Nawab Zulfikar Ali Khan, supporting the motion, appealed to the sense of British fairness to come to the rescue of the youngest province and attempt to give it reforms equal to that enjoyed by several provinces in India.

SIR WILLIAM ON BURMA REFORMS.

Sir William Vincent, replying to the debate on the Burma Reforms, referred to the observation that reforms for Burma had been unduly delayed and quoted from paragraph 198 of the Montagu-Chelmsford Report to show that the desire for elected institutions had not developed in that province and that there were practical reasons for not proceeding with the development of that province at that time. Personally, Sir William thought they were quite well-advised in the then-existing circumstances in not proceeding with the question of the Burma Reforms, because a visit for Burma would have meant an examination into the questions with which they were not familiar, and would have meant also a great deal of time. At the same time the Government of India were not unmindful of this question, because it would be seen that the Government of Burma were called upon to report upon it. He wanted to disabuse from the minds of certain members the idea that the Government of India had been neglecting this question or considering it as lacking in importance, and proceeding he pointed out that the public of Burma had an opportunity of seeing the scheme which was propounded by the Local Government. The Secretary of State was as anxious as the Government of India to get the Scheme through as quickly as possible. The Secretary of State was fully aware of all the facts of the case, and was taking the necessary steps.

WHO SHOULD BE EXAMINED?

As regards the second part of the resolution, the speaker was doubtful it witnesses from this Council or the Assembly would be of any great assistance. If witnesses were to be examined, it would be far better to select them from the different communities of Burma. The whole question of the Burma Reforms had quite recently been investigated in the local Council, and if still the hon. mover wanted that representatives of Burmans should be sent to the Joint Committee he was agreed to that, but it was a matter for the Joint Select Committee to decide as to whether they wished to hear them or not. Any attempt of this Council to speak on this question of the Burma Reforms would be both unwise and premature

As regards the third part of the resolution, the Home Member pointed out that the Government were quite willing to bring the question of inadequate legislation and defect in rules to the notice of the Local Government in order that steps necessary to remedy it might be taken.

In conclusion the Home Member promised to forward to the Secretary of State a copy of the proceedings.

Mr. Maung Po Bye pressed his resolution and when put by parts, the second part relating to a deputation of some members of this Council and the Assembly for the examination before the Joint Committee was lost by a large majority and the other two parts were carried. The resolution as amended was adopted.

The Council then adjourned till to-day (1st March) when it would meet at Metcalfe House.

The Calicut Municipal Council at meeting on Wednesday evening, Mr K. P. Raman presiding, passed a resolution recording the sense of appreciation of the services rendered by Mr. C. V. Narayan Menon as Chairman of the Municipality and of the grave reasons prompting him to tender his resignation. The Council condemns the arbitrary and provocative policy pursued by the District Majistrate and hence had no course open but to accept the resignation tendered by Chairman. (A. P.

GEORGIA'S PLIGHT,

ATTACKED BY SOVIET FORCES.

REPOTED FALL OF TIFLIS.

DENIED BY GEORGIAN GOVT.

(REUTER'S TELEGRAM.)
LONDON, Feb. 27.
Recd. 11-45 a.m., Mar. 1.

Following upon the despairing Georgian wireless message stating that the entire Soviet forces in the region were attacking Georgia, the Associated Press Constantinople correspondent reports that Tiflis has fallen and was looted on February 25th.

A Paris message, however, states that the Georgian government has telegraphed denying the reported fall of Tiflis.

DINNER IN HONOUR OF LORD READING.

PRINCE OF WALES TO ATTEND.

(REUTER'S TELEGRAM.)
LONDON, Feb. 26.
Recd. 9-30 a.m. March 1.

It is stated that the Prince of Wales will attend the dinner which Mr. Montagu is giving at the India Office on March 14th in honour of Lord Reading. Mr. Lloyd George and many prominent politicians and Indian Officials are being invited.

LORD READING.

RECEIVED BY THE KING.

(REUTER'S TELEGRAMS.)
LONDON, Feb. 26.
Recd. 9-30 a.m. March 1.

The King to-day received Lord Reading in audience.

MYSTERIOUS ACCIDENT TO EX-GERMAN SHIP.

INEXPLICABLY LISTED AND SUNK IN MUD.

(REUTER'S TELEGRAMS.)
LONDON, Feb. 27.
Recd. 11-45 a.m., March 1.

There was another addition to-day to the list of mysterious accidents which have befallen the ships handed over to the Allies. A six thousand tons steamer renamed "Huntspill" which was due to sail on Tuesday from Southampton with troops for the Far East inexplicably listed and sank in the mud. The vessel is at present half submerged.

COAL CRISIS.

DECONTROLLING INCREASES DANGER.

OWNERS TO GIVE FORTNIGHTS NOTICE TO MINERS.

(REUTER'S TELEGRAM.)
LONDON, Feb. 27.
Recd. 11-45 a.m., March 1.

The danger of coal crisis appears to have increased. The coalowners have decided to give give the miners a fortnight' notice immediately after March 31st whe the industry will be decontrolled and when the loss estimated at two millions sterling a week owing to trade slump and decline of coal exports which the Government is now making good, will fall upon the coal industry. It is stated that the owners are of the opinion that twenty to twenty-five per cent. reduction in the wages will be necessary in order to put the industry on a sound economic footing and they urge that State control should be continued at least until an agreement has been reached between the owners and the miners.

REMEDY FOR UNEMPLOYMENT,

E. E. D. FOR BETTER DISTRIBUTION OF MAK-POWER.

(REUTER'S SPECIAL SERVICE.)
LONDON, Feb. 27.
Recd. 12 noon Mar. 1.

In the article in "Lloyd's Sunday News" Col. Amery, while admitting that emigration would not immediately remedy unemployment expresses the conviction that in the long run a satisfactory solution the problems not only of employment but the defence depends upon the adoption Cooperation with the Dominions of a comprehensive Imperial policy for better distribution of man-power of the Empire by a state-aided Empire settlement.

"We aim", says Col. Amery, "at a definite continuous policy of Cooperation between all the Governments of the Empire with a view to the best distribution of its man-power and progressive building up of economic and defensive strength of the Empire as a whole".

Col. Amery emphasised that only men and women likely to make good should be encouraged to emigrate and that these should stay within the Empire.

FAMINE AT DOHAD.

PITIABLE CONDITION OF BHILS.

OFFICIAL APATHY.

APPEAL FOR FUNDS.

The Eastern Prant of the Panch Mahal district is known to be the poorest and the most backward in the whole of Gujarat. Its population largely consists of Bhils who drag on a miserable, hand-to mouth existence even in normal years. There are hardly any wel's or irrigation facilities worth the name. Agriculture such as it is and the maize crops derived from it are the main stay of their life. They rely on the forests near about to feed their extra ordinarily large hordes of cattle. A partial or total failure of rains therefore drives the resourceless Bhils to the brink of utter destitution. Famine therefore not only necessitates suspension of land revenue, but also opening of famine works for the able-bodied and giving doles to the old and the infirm.

CALLOUSNESS OF OFFICERS.

The misery of these people however, is often matched by the indifference and heartlessness of the officers in charge of them. It was only after the revelation of the tragic famine condition of this prant in February 1919, that famine works were opened and doles were given to any appreciable extent and the central and local committees were induced to give a full measure of relief to the famine-stricken Bhils. The local officers have changed since then but they have learnt nothing and unlearnt nothing by the experience of their predecessors in the last famine. Nor has the recent awakening of the masses, of which the Bhil Conference recently held at Dohad was a vivid testimony affected the cold indifference of the officers. Nor are the officers touched by the spirit of the much-vaunted New Era which H. R. H. the Duke of Connaught took such great pains to inaugurate. The Finance Member has recently dilated at some length on the failure of crops in the current year and yet the Dohad officers pretend to shut their eyes and close their ears, to the crying needs of the miserable Bhils who are once again caught in the dire grip of famine.

A COMPLETE FAILURE OF CROPS.

The failure of crops in this area is practically complete. A few maunds of corns which some fortunate Bhils might have reaped have been practically exhausted by this time. Scarcely any corn was found in some cottages which were inspected a few weeks ago. Big holes at the top and bottom of big *kothis* usually filled to the brim, were found to be wide open. Even the small jars in which seed grains are preserved for the next year, were not in evidence. All able bodied persons had left the huts leaving only old men and women with infants-in-arms Several Bhils even then agreed with the leaders of the taluka town that famine works were long over due, and that any further delay in opening them would deepen starvation on the one hand and increase the number of thefts and dacoities on the other.

OFFICIAL STEPS.

Let us now see what Government has done. About 150 persons were employed on a work of mettle breaking on the Dohad, —Zalod Road, but the work was closed some 25 days back for want of financial assistance from Government. Similarly a local board work on Gadoi Road which employed nearly 100 persons was closed by superior officers. It was reopened on the 15th only to be closed after a day. Several members of Taluka Board are anxious to open works which, however, cannot be maintained without the Government aid. There is thus left only one work conducted by a government contractor in the vicinity of the Dohad town. It drew about 700 persons in the beginning but as the contractor was not provided with a sufficient number of waggons for carrying his goods, reduced the number of labourers to about 300. Meanwhile influenza is taking its annual toll and creating hevoc among the ignorant Bhils. No wonder that driven to misery and starvation they are emigrating in large numbers to the territories of the adjoining Native States.

Here is a still more saddening picture in the words of Bhai Sukhdeva, local representative of the Swaraj Sabha:

"I had been to Agawada (a village situated about 10 kos from Dohad), during the last week. I was exhorting people to abstain from drinking. Just then many persons were leaving for Malva with their families and cattle. The mamlatdar of Dohad arrived upon the scene. I inquired of him why he did not open famine works even when these people were being driven by starvation to leave their homes before his very eyes. The mamlatdar replied that these people would be less of cowards and would pick up some courage if they would emigrate.

Some Bhils then asked him: 'But where shall we leave our cattle?'

The mamlatdar replied: "Keep two persons at home and send two persons to Malva to earn and feed the persons here on the wages earned abroad." Such is the official callousness.'

We had seen huts in adjoining villages closed with thorns (in 1919). Huts are again to be seen deserted by their inmates and barred by thorns.

One thing more should be added to understand the psychology of the mamlatdar of Dohad. He summoned the leading merchants of Dohad to attend his *Kacheree* on the 21st last and advised them to organise a famine relief committee and to open a cheap grain shop. Accordingly a public meeting was held on the 23rd in the premises of the local municipality when a relief committee was appointed.

It is best to leave it to the public to judge the mamlatdar who is not moved to open a single work by the spectacle of thousands of starving Bhils, and who even congratulates those who are driven in desperation to leave his taluka and who at the same time quietly advises the taluka leaders to take immediate steps for the relief of the people officially placed under his charge.

Government has thus turned a deaf ear to the voiceless prayers of the Bhils.

Mr. Purshotam Thakordas has also confessed his inability to help them on account of the pressure of other work. It is however, difficult to understand why the permanent famine committee of Bombay can not do anything to relieve the distress of the Bhils when it can, even in spite of the varied activities of its office-bearers, give a big loan to the Commissioner, Northern Division for purchasing grass and other necessaries.

LEAVE FOR SELF-RELIANCE.

It is necessary to mention that the Bhils should also learn to rely on themselves. The spinning wheel is a matchless weapon for fighting famine as for winning Swaraj. 170 wheels have been recently set at work in Dohad town and produce about one maund of yarn every day. It is likewise possible to maintain thousands of families by introducing thousands of wheels, in every village of the famine-stricken area, and to produce hundreds of maunds of yarn and khaddar. Arrangements are already being made for introducing 1,000 wheels in the taluka. The services of ten volunteers are also being enlisted.

APPEAL.

Money is urgently required not only for supplying wheels and cotton to the villagers but also for opening cheap grain shops and providing free clothes.

Every one is requested to contribute his mite towards the relief of the helpless Bhils.

All contributions and applications for volunteering should beb sent to Mr. Vallabhbhai J. Patel or Mr. Indulal K. Yajni, Ahmedabad.

BANCO NACIONAL ULTRAMARINO

NATIONAL OVERSEAS BANK

Incorporated in Portugal.
ESTABLISHED 1864.

Authorised Capital Esc. 48,000,000 (£10,650,000).
Capital Paid-up Esc. 24,000,000 (£5,325,000).
Reserve Fund Esc. 24,000,000 (£5,327,000).

STATE BANK OF THE PORTUGUESE COLONIES.

Head Office—LISBON.

BRANCHES.

LONDON:—275, Throgmorton Street, E. C. 2.
PARIS:—6, Rue Halder.
NEW YORK—Wall Street.

OTHER BRANCHES.

Portugal (30 Branches).
Brazil (9 Branches).
East Africa (9 Branches).
West Africa (15 Branches).
Azores (2 Branches).
Madeira.
Macao.
Timor.
Belgian Congo.
Portuguese India.

Over 500 correspondents in all important Commercial Centres.

Every description of BANKING and EXCHANGE business transacted.

BOMBAY (Temporary) OFFICE.
Great Western Building. Apollo Street.
E. de Modeiros, Manager

JUST ONE PEG of

MITCHELL'S
OLD HEATHERDEW
Scotch Whisky

Will be enough to convince you of its udrivalled Superiority. At all Bars—try it.
This evening.

Sole Agents:—
BHIMJI JAYRAJ & Co.,
Chowpatty Seaface, BOMBAY.

KUNTAL KAUMUDI OIL
Registered

PLEASURE in BUYING
SATISFACTION in USING
as

It is "very soothing," says Pandit Prithinath. "Of great medicinal efficacy," according to Lokamanya Tilak. "Refreshingly Cooling," says the Hon'ble Mr. Surendranath Banerjia: and last, but not the least, says the "Poet-Laureate" of Asia, Sir Rabindranath Tagore:—

"The ladies of my family frequently use KUNTAL KAUMUDI TAILA."

Price per large Bottle, 1 Rupee only
To be obtainable from Messrs.

Bombay Swadeshi Co-operative Stores Co., Ltd.
Tirma Buildings, Fowa, BOMBAY

KAVIRAJ R. C. SEN, L.M.S.,
216, Cornwallis St., CALCUTTA

LILLIPUT POCKET STOVE
No. 96.
FOR CAMPERS, HUNTERS, ETC
Price Rs. 20. Postage Extra
All kinds of stoves and parts in stock
AT
D. R. WAGLE,
GIRGAON STOVE DEPOT,
Near Tram Terminus, Girgaon.

COMMERCIAL

CABLE QUOTATIONS.

LIVERPOOL COTTON

Liverpool, Feb. 25th.
To-day's prices.

	Bales.
Total Days Sales at Liverpool	5,000
" " Sales on Spec. & for Exp.	—
" " Sales of East Indians	200
" " Imports	—
Mid American Spot fair demand	7.61
Egyptian F.G.F. Sakels	14.00
New York 11 a.m. (As known in Liverpool at closing time	Mar. 12 02
	May 12 58
	July 13 07
New Orleans 10 a.m.	Mar. 11 80
	July 12.56

COTTON.

London, 25th February 1921

Rentes 3%	58 1/4
Bar Silver Spot	31 3/8
" 2 months hence	31 3/8

Closing Tone of Silver:—Indian and American Silver Dull.

Discount, Bank of England rate amount paid into the Bank of England about 7% since 15th April 1920.	—
Discount Bank Bills 3 m/st	—
" Indian Bank Bills 6 m/st	—
" Fine Trade Bills 3 months	—
" " " " 6 "	—
Bar Gold (per oz.)	—
Interest day to day loans	—
" 7 day market loans	—

CLOSING PRICES.

Liverpool 25th Feb, 1921

Months.	To-day's prices.
Feb.	7.26
Mar.	7 33
Apl.	7 44
May	7 64
June	7 71
July	7.80
Aug.	7.99
Sep.	8 03
Oct.	8.12
Nov.	8.19
Dec.	8 19
Jan.	8.22

Tone:—Steady.
Manchester Dull—inactive.

EGYPTIAN COTTON.

CLOSING PRICES

Liverpool, 25th Feb.

Months.	To-day's price.
Feb.	11/55
Mar.	10 95
April	11/10
May	11/2
June	11/40
July	11/55
Aug.	11 60
Sep.	11/70
Oct.	11/80
Nov	11/80

ADDITIONAL QUOTATIONS.

Liverpool, Feb. 25th.

I.G. Bengal, Good	4 10
" Fully Good	4.60
" Fine	4.85
No. 1 Oomra, Good	5.35
" " Fully Good	5 85
" " Fine	6 10
Broach, Good	6 65
" Fully Good	6 90
" Fine	7 15
Scinds, Good	3.95
" Fully Good	4.48
" Fine	4.75

AMERICAN MARKETS.

Cotton.— New York Feb, 25th.
To-day's prices.

Day's Receipt at all U. S. Ports	1,000
" Exports to Great Britain	2,000
" " to Continent	3,000
Futures at New York Mar,	11,90
Futures at New York May	12,35
" July	12,85
Spot Cotton at New York	12 20
" " Orleans	11 75
Future at New Orleans Mar,	11 00
" " July	12.36
Fair Rio Coffee No. 7 quality)	69 18
Demand Bills	66.87
Silver Commercial Bars U. S. mined	99.1/2
" " " Foreign	54 3/4

AMERICAN MARKET.

New York, Feb, 25th

Day's Receipts at all U. S. Ports	88,000
" Exports to Great Britain	4 0 0
" " to Continent	23 00
" to Japan	90.00
Stock of Cotton at U. S. Ports	144, 000
" " at Interior Ports	16.6000

LIVERPOOL COTTON STATISTICS.

London, Feb, 25th.

	Bales
Total Actual Export	6,000
" Forwarded	40,000
" Imports	82,000
" Stock	1142000
Actual Weekly Sales	15,0 0
Water Twist	2,0
Pinters Cloth	50

METALS.

London, Feb, 25th 1921

English best Selected Copper	£71 1/2
Standard Copper G, M, B,	£69 1/2
Copper Braziers	£110 —
Yellow Metal	£11 —
Hard Spelter	£21 —
Corrugated Sheets	£31

EXCHANGE.

On London at Paris — Francs — 54 39

MALAD MALAVNI QUARRY STONE.

Of any sis, kopra, khauki, khadi rubble, bricks, chunam, sand timber and other building materials can be had from.

S. N. KULKARNI & CO.
Turner Road, BANDRA.
7923

WAR LOANS.

Funding Loans 4% 1960/90	£70 1/8
Victory Bonds 4%	£77
War Loans 5% 1929/47	£85 1/4
Consols 2½%	£46 5/8
Rupee Paper 5½%	£33 1/2
Indian Stock—3½% Sterling Loans	£58 1 4
Government Securities 3%	£48 1/4

RUBBER.

Para Rubber Fine Hard Cure April May. 11 1/2
Tone:—
Plantation First Latex Crepe Mar. Paid 1/1 3/4
buyer.
Tone:—

SEEDS.

Rapeseed Brown, Cawnpore 416 lbs. ex-Ship Feb.-Mar. Nominal £17 3/4
Tone of Rapeseed:—
Linseed, Bombay per 416 lbs. ex-Ship Feb. Mar. slaw favouring buyers £15 1/2
Tone of Linseed:—
Linseed, Argentine (La Plata) Feb. Mar, Paid Quiet and easier. £19 3/4
Cottonseed, Bombay (sound delivered per ton) Feb. Mar. £9 —
Coria Rapeseed:— Feb, Mar, Sellers £18 3/4
And 18 1/2 Mar. April.

WHEAT.

London, 25th Feb.

Karachi Barley Afloat sellers	87
Argentine Afloat sellers	72/6
Wheat Choice White Karachi per 492 lbs, C. I. F. Afloat Sellers.	75

Wheat afloat to U. K: 1,460,000 Qrs.

SHARES.

London, 25th Feb,

Chartered Bank	£14 1/2
Hongkong Bank	£101
National Bank	£37

AMERICAN MARKET

New York 26th. Feb,

Day's Receipts at all U. S. Ports		12 000
" Exceptss to Great Britain		10 000
" " to Continent		17,000
Futures at New York	Mar.	11.00
	May	12.02
Futures at New York	July	12 45
Spot Cotton at New York		1 80
Spot Cotton at New Orleans		11 60
Futures at New Orleans	Mar.	11 17
" "	July	12.01
Fair Rai Coffee (No. 7 quality)		69.10
Demand Bills		3 86 75
Silver Commercial Bars U. S. Mined		99
" " Foreign		54 3/4

LIVERPOOL WEEKLY COTTON REPORT

London, 26th Feb, 1921

Total in Sight	7722000
Egyptian Visible Suppy	328 00
East Indian	1870 0
American	4601000
Other	32-000
Total Sales	15000
East Indian Sales	900
Total Speculation	—
" Export	—
East Indian Export	—
" " Stock	88000
" " Forwarded	900
" " Actual Export	—
" " Imports	4000
" " Speculation	81000
American Afloat	66000
East Indian Afloat	3 00
Total Afloat	121000

CLOSING PRICES

London, 28th February 1921

Telegraphic Transfers	—	1/3 5/8 Quiet
Ban Silver Spot	—	33 Unsteady
Ban Gold	—	106/1 Quiet

New York, 28th Feb.
To-day's Prices.

March	10 95
May	11 32
July	11 70

Liverpool, 28th February 1921

March	6 80
May	7 17
July	7 44
October	7 67

BOMBAY MARKET.

COTTON.

(From our Correspondent.)

March 1.

The cotton markets both for ready and forward business are closed to-day on account of the death of a well-known cotton merchant.

RECEIPTS.

The following are the receipts of cotton produce etc. for the 24 hours ending 6 p.m. on 28th February 192)

	Rs.	
Cotton	15,753	Bales
Wheat	230.78	Cwts.
Linseed	816	"
Rapeseed	231	"
Gingellyseed	1390	"
Poppyseed	Nill	"
Groundnuts	2214	"
Castorseed	1506	"
Rice	106,432	"
Myrabollams	3540	"
Cottonseed	12,757	"
Mowraseed	187	"
Gram	1489	"
Juwar	707	"
Masur	Nil	"
Barley	3419	"
Bajra	3478	"
Coal	6372	Tons

MONEY AND SHARE MARKET.

March 1.

Bars Gold Ready, Rs. 29/2/6
Bars Silver Ready, Rs. 88.

EXCHANGE.

T T on London, 1/3-3/8.
D D on London, 1/3-7/16.
3 M/st D A, 1/3¾.
D D on Paris, Francs 345.
3 M/st D A, Francs 385.
T T on Japan, Rs. 195.
60 D/st D P, Rs. 180.
American Cross Rate, Dollars 3.87.
Paris Cross Rate, Francs 54.10.
London Silver Spot D, 33.
London Silver Forward D, 32¾.

GOVERNMENT SECURITIES.

5 per cent War Loan, 77.
5½ per cent War Bonds due 1920-22. 99.
4 per cent Conversion Loan, 67.
4 per cent Terminable Loan, 93.
3½ per cent Paper, 55.
4 per cent Port Trust due 1974, 62.
6 per cent Port Trust due 1930, 96.
4 per cent Municipal due 1974, 62.
6 per cent Municipal due 1929-49, 96.
4 per cent Bombay Improvement Trust due 1974, 62.
3 per cent Municipal Tansa, 90.
5 per cent Municipal Sanitary, 91½ to 92½.

SHARES.

The market slosed stronger after several fluctuations.

The following are the closing rates of the Bombay Stock Exchange:—

Ahmedabad Advance 2400, Bombay Cotton 1000, Bombay Dyeing 3370, Century 1215, Central India 3905, Colaba Land 2515, Crescent 510, Currimbhoy 1240, David 1560, Fazulbhoy 2150 N, Finlay 835 xd, Indian Bleaching 180, Indore Malwa 595, Kasturchand 1600, Kohinoor 3235, New Great 695, Pearls 870, Phoenix 860, Shapurji 285, Simplex 685, Swan 825 xd, Swadeshi 3970.

MISCELLANEOUS.

Alcock 695, Bombay Burma 560, Bombay Burma N I 175 pr, Bt Burma Petrol 15/8, Bombay Tramway 695, Bundi Cement 42/8, Bombay Steam 310, Katni ord 225, Katni def 1230, New India Insurance 4 dis, Shivrajpur 36, Tata ord 135, Tata def 660, Tata Hydro 885, Tata Oil 115, Scindia Steam 21/8 dis.

CHEMICAL MARKET.

March 1.

The market remains fairly active and some demand is witnessed in miscellaneous Dyes.

The quotations:—
Congo Red, Rs. 3-8 to 4-8 per lb.
Magenta Crystals, Rs. 15 per lb.
Magenta Crystals Z, Rs. 18 per lb.
Benzo Purpurine, Rs. 5-8 per lb.
Delta Purpurine, Rs. 8 per lb.
Alizarine Ger, Rs. 225 per cwt.
Alizarine I P, Rs. 800 per cask.
Sulphur Black, Rs. 2 to 2-12 per lb.
Methyl Violet, Rs. 9 per lb.
Malachite Green, Rs. 10 per lb.
Nigrosene Crystals, Rs. 4 per lb.

NON-VIOLENT SIKHS.

COMMENDABLE SELF-RESTRAINT.

(CONTRIBUTED)

Although the Sikh League had adopted the Non-Cooperation resolution and had committed themselves to observe Non-Violence all through the National programme, yet it is a fact that many people did not think the Sikhs were capable of observing Non-Violence. To such and others who know the sikhs for their bravery and thought that retaliation was only a part of their nature, it had been ordained that a practical and unmistakeable proof must be given that Sikhs were not only brave on the battle field, but also possessed that greater bravery of Passive Resistance which has truly been described by Mahatma Gandhi as an act which requires a far greater amount of boldness, as it is not only an impulse of the moment that impels them to suffer patiently.

The horrible tragedy enacted at Nankana Sahib in which nearly 200 brave Sikhs have been sacrificed to the inhuman and diabolical whims of one who had hardly any reason to grumble against his innocent victims as they had never hurt him, is only one new example which will shine creditably in the long and unbroken history of Sikh martydom and suffering. Mahatma Gandhi nimself would have envied that Brave Soul Bhai Lachchman Singh, had he heard him calling aloud to his comrades to submit to the enemy's fire and not retaliate as they were standing in a place of worship. It is useless to recapitulate the inhuman and cruel tortures to which this pure Atma and others were subjected, such as that many were burnt alive with kerosine oil, the head of Bhai Lachchman Singh was first burnt with acid and then it was cut off and the Mahant himself went round the whole city on horseback showing what he had done and killing any Sikh that he came across. All this was borne by the martyrs patiently and none of them even made an attempt to use force and violence even in self-defence. All suffered willingly and resignedly.

Commendable Self-Restraint.

Equally important s the aftermath of the incident: the commendable self-restraint used by the leaders and others can not be better illustrated than by the way that Bhai Kartar Singh Chabar behaved with the Mahant's Gur Bhai (Brother in religion) and the course of praying to the Almighty and the Great Guru Nanak to bring the offenders to justice, adopted by the whole Sikh nation. Let the Non-Cooperators learn a lesson from the above incident and make it a mission of their life to do or die for their country, and face all sorts of miseries and repressions without resorting to violence for that will spoil the whole cause. In this connection it may not be out of place to mention a little about the resolutions passed at a meeting of the Sikh community held under the auspices of the Sri Guru Singh Sabha Bombay. They resolved:—

Bombay Sikhs' Sympathy.

1. That this meeting of the Bombay Sikh community views with abhorrence and disgust the inhuman conduct of the offenders in the Nankana Sahib Tragedy as displayed by them in bringing about the horrible tragedy of Nankana Sahib in which some 200 innocent pilgrims suffered, many of whom were killed with great tortures.

2. That this meeting further resolves that Akhand Path (Incessant recitation of the prayers for three days) should be begun on Friday next in honour and memory of the departed martyrs and it should be prayed to the Great Guru Nanak and the Almighty that Peace may be granted to the departed souls.

3. That a fund should be started with a view to collect money to be contributed towards the relief of the children and women of the victims. And that prayers should be offered to Him that He may bring the guilty to justice.

Speeches were made exhorting the hearers to suffer for every right cause unswervingly and follow the example, renewed by these heroic souls which is the essence of Sikhism, and advocating non-violence as the highest form of bravery.

Some hundreds of rupees were collected on the spot and more is expected.

RIDE A B·S·A BICYCLE

The B.S.A. Trade Mark is a guarantee of Quality and Satisfaction.

Enjoy Cycling on a B.S.A.

There is no anxiety or trouble with genuine B.S.A. machines, they have been famous for their sound construction and excellent service for over half a century. For town and country riding, alone or with companions, under all conditions they are invaluable, and will by their reliability and the small amount of attention required, prove a convenience, economy, and a constant source of pleasure. See you get a genuine B.S.A.

All genuine B.S.A. Parts are guaranteed interchangeable and replacements can be easily obtained at the nearest B.S.A. Agent.

Write for Illustrated : : List post free : :

Addison & Co. Ltd.	Mount Road, Madras	Pearey Lall & Sons Ltd.	Delhi
The Bharat Commercial Co. Ltd.	Rawal Pindi	The Royal Pioneer Cycle Co.	Meerut
S. Dass & Co. Ltd.	Calcutta	General Radio Machine Co.	Jubbulpore
The Dilkusha Cycle & Motor Agency	Lucknow	Rowlandson Motor Trading Co.	Quetta
The Elphinstone Co.	Mount Road, Madras	South India Motor & Cycle Agency	Bangalore
The Maharaja Cycle Works	Lucknow	The Peninsula Cycle & Motor Co.	Meerut
The Wellington Cycle & Motor Co.	Bombay	Quoma Lall & Sons	Cawnpore
The Popular Cycle & Motor Co.	Agra	Md. Ekram Khan	Benares
Importers: Sen & Pandit		Calcutta	

An invaluable remedy for RHEUMATISM
Sciatica, Sprains, Sore Throat, etc.

For the first twinges of Rheumatism, just settling in joint or muscle—for the first sharp shooting pain down the Sciatic Nerve of your thigh or across your back—as well as for those old tortures which you have suffered for years—there's nothing like Sloan's Liniment for quick relief—just a few drops laid on the affected part will quickly draw out the pain.

NO RUBBING REQUIRED.

Mr. J. Dinsdale, 47 Eldon Street, North Road, Darlington, writes: "Having been a great sufferer from Rheumatism, I was advised to try Sloan's Liniment. The first bottle did me a great deal of good. It has done me more good than any other so called cures."

Sold by all chemists and bazaars.

Representatives for India:—MULLER & PHIPPS (India), Ltd., 14-16 Green St., Bombay; 21 Old Court House St., Calcutta; and Branches.

Sloan's Liniment "KILLS PAIN"

WHY SUFFER
FROM INDIGESTION HEADACHE BILIOUSNESS or CONSTIPATION?

Experience shews that such troubles can be banished and prevented by taking Mother Seigel's Syrup. For nearly half a century it has been the reliable family medicine in hundreds of thousands of homes throughout the world for the prevention and relief of such stomach and liver troubles, and as a ready means of recovering and maintaining good health.

Mother Seigel's Syrup has a gentle tonic action upon the digestive organs—the stomach, liver, and bowels—toning and strengthening them so that they are able to do their work effectively and obtain from the food you eat all the nourishment requisite to keep you strong and vigorous. Test it for yourself to-day!

TAKE

MOTHER **SEIGEL'S SYRUP**

The Syrup is now sold also in Tablet form

Fresh from the Oven.

At their very freshest and best, and perfectly digestible, the cakes, scones and little dinner loaves raised with "Raisley" can be eaten almost as they come from the oven, with the irresistible freshly baked flavour unimpaired.

Raisley
The SURE raising powder

Formerly known as 'Paisley Flour'
No Baking Powder or other leavener required.

The Brown & Polson recipe book contains many recipes for easy-to-make cakes and scones. Post free from Brown & Polson, 6, Bouverie Street, London, E.C.4, England.

TOKIO LETTER.

JAPAN'S NAVAL PROBLEMS.

MILITARISM IN MANCHURIA.

(From our Own Correspondent.)

TOKYO, Jan. 20.

The talk of a "Naval Truce" is in the air. The vigorous campaign on behalf of a limitation of naval armaments, which is being conducted by one of the strongest and most popular of American newspapers, the "New York World," has received and a cordial response from publicists throughout the world. The resolution of Senator Borah on the same subject before the American Senate has proved an incentive for a free discussion of this problem.

The elimination of Germany from the naval powers of the world has transferred the fatal rivalry of the North Sea to the Pacific! The recent figures in the form of American dollars, as presented to the American legislators by Secretary of the Navy, Mr. Josephus Daniels for the future construction of the American fleet will simply set a man's head reeling. Japan is also not lagging behind in this disastrous race, for naval armaments though her poor resources do not allow her to compete with America and build a ship for ship and a submarine for a submarine. And what for is this disastrous rivalry being carried on is a question which has set the minds of American politicians to ponder over the pros and cons of this subject. The "New York World" has set the ball rolling and proposals for a naval holiday are being advanced on all sides.

The gloom which prevails over the financial and industrial situation of Great Britain has crippled her to a great extent and she finds it a difficult job to indulge in a colossal naval programme. Great Britain will thank her stars if a halt could be made in the naval construction of Japan and America, as according to "Representative Britten" of the United States, "it will be England's only chance to retain the supremacy of the seas."

The authorities at Tokyo are keeping a dead silence over the controversy, but seem to have issued definite instructions to their representatives abroad. The whole Japanese situation can be very well summed up in the following declaration made by Baron Hayashi, Japanese Ambassador to Great Britain, during the course of an interview given to an English journal. Baron Hayashi declares:—

"The Japanese, as realists, saw the folly of war and that Japan did not propose to repeat the blunder made by Germany in 1914 or by any mad act of aggression miss or mar the tremendous and unique economic opportunities she has."

"The threatened race for naval armaments in the Pacific basin, in which Japan did not desire to challenge anyone and could compete only under the most severe handicap, might yet be avoided by an arrangement compatible with the safety and dignity of America, Great Britain and Japan."

"Unofficial proposals to restrict naval armaments are already being made in America and would surely meet with a cordial and ready response in Japan."

"How could we have a fleet only half as strong as the American fleet, and cherish aggressive designs against the United States? The United States has no aggressive designs any more than we have, but they are building a fleet so powerful that it will relegate all others to the position of mere ciphers, enabling America to dictate her conception of justice. Political exigencies and national dignity alike demand that as a naval power we shall not consent to place ourselves at the total mercy of another fleet."

The discussion of the naval holiday proposal continues to attract great attention here, especially from the vernacular press and politicians out of power. What the Japanese people want is an authoritative statement from the President of the United States, which of course is impossible with the present occupant of the White House about to quit and his successor still a private citizen. The whole movement is still confused amid a cloud of words and a clash of rival and conflicting proposals.

THE CHIENTAO AFFAIR.

Though a bit late, it would not be out of place to say a few words about the activities of the Japanese militarists in Chientao and Hunchun Prefectures in Manchuria, where the high priests of brute force committed untold atrocities upon the Korean population of these two districts.

In the Chinese Province of Kirin and on that borderland of Manchuria which touches the Korean peninsula are situated the two prefectures of Chientao and Hunchun. After the annexation of Korea by Japan, the Japanese imperialists, as the rumour says, strained every nerve to take possession of these two prefectures on the pretext that they were mostly populated by Koreans. The strong stand taken by the then Chinese officials frustrated the plans of the Japanese, though it cannot be said with any amount of certainty whether the Chinese government would be able to keep this territory under her control for a long time.

In the wake of the war, a wave of unrest is surging around the world, and like many other subject nations of the East, the Koreans too are striving to throw off the alien yoke which is bruising their necks. The Japanese authorities have always suppressed these agitations with an iron hand. Sometime ago a force of Hunghutze bandits, consisting of 400 Chinese, 100 Koreans and 6 Russians burned the Japanese Consulate at Huncun and killed 11 Japanese subjects. The incident gave an effective handle to the militarists in Japan to send an expedition into those districts to chastise not only the bandits, but the Korean residents of Manchuria who had participated in or sympathised with the revolutionary movement against Japan.

The expedition failed to carry out its ostensible purpose of meeting out punishment either to the Hunghutzes or the Korean "army of independence," as they had several days' start, but what the excited soldiers and their over-zealous officers did was to strike terror into the minds of the Korean population and create a havoc which they would not be able to forget for generations to come. As the result of the operations of the expeditionary force some 400 Koreans have been laid to rest for ever and about 200 houses including schools and two Christian churches have been reduced to ashes. The terrible condition of the people in the affected districts defies decription. The beauty of the thing is that the Koreans were murdered without being given the smallest chance to clear themselves. The Japanese army says: "that trials, according to either the civil or military definition of trials were not held. There was ample advance information of plotting against Japan of villages which had been centres of the movement furnished by the Japanese Consular service in Chientao as the result of the activities of its gendarmes, police, and secret Japanese and Korean agents during the last four years in the districts."

Colonel Mizumachi who was sent there at the head of a commission by the War Office to make an investigation into the whole affair, issued a statement in the form of a letter to the Christian Missionaries, who according to the Japanese authorities are responsible for all these agitations for independence. The letter is as clumsy as it is indiscreet. Colonel Mizumachi and his militarist brothers stand condemned as perpetrators of unprovoked and deliberate murders by the very words of this letter, in spite of the fact that the letter was written with the expressed object of justifying the nefarious deeds of the expeditionary forces. The Colonel has not failed to mention in his letter the name of General Dyer of Amritsar fame, and the Hero of Jallianwallah Bagh and others of his ilk must be tingling with delight to find that there are people in Asia who also worship at the same shrine of brute force as they.

THE KAMCHATKA LEASE.

The story of Kamchatka's lease to Americans, as told in my previous letters, is becoming more and more interesting as the days pass on. Nikolai Lenin, the shrewd and tactful leader of Soviet Russia was playing his game well when in spite of a strong opposition evinced by a large number of his followers, by granted concessions to Mr. Washington D. Vanderlip's syndicate. According to a dispatch received by the Asahi from Moscow, the Bolshevist leader is said to have given the following statement at a recent meeting of the Communist leaders in Moscow:—

"If the Soviet Government had consented to sell Kamchatka to the Americans, the United States Government in return would willingly have recognised the Soviet. We did not want to part with this land permanently, so we decided to grant a ten year's lease. In this step we believe we acted wisely, since it is clear that the fate of a Kamchatka which we are unable to develop would be annexation by Japan.

"We have not yet signed the agreement for the lease of Kamchatka to the American financiers. It is our intention to reserve a part of the wooded land on the peninsula so that Russian experts may have an opportunity to experiment with foreign methods of deforestation."

Lenin's speech was intended as a defence against the charges made recently by German Socialist journals that he had betrayed the principles of Communism by granting concessions to foreign capitalists thus recognising the right of private ownership. Lenin declared that the very insistence of foreigners upon obtaining concessions from the Soviet shows the irresistible power of the Bolshevist Government. Although the long-awaited world revolution is slow in coming, the capitalist classes of the world have come to realize the impossibility of destroying the principles of the Soviet. He wound up his speech by declaring that in granting concessions to foreign capitalists the Soviet is by no means seeking peace with capitalism. The Soviet is merely using this means, for extending its operations against world capitalism.

According to "Pravda," the official organ of the Moscow Soviet, M. Lenin when replying to a number of inquiries by the American Socialists said that the American group of capitalists represented by Mr. Washington D. Vanderlip had asked for the Kamchatka concession for a long term, adding "The American representative admitted that the United States in a war with Japan need a base in Eastern Asia and said that America would recognize the Soviet Government in return for Kamchatka.

"The concession is unsigned, but the Soviet is willing to accommodate America, as the more relations between Japan and America are strained the better our prospects are."

THE SHIPPING MERGER.

"The shipping depression in Japan has almost reached its apex, and there is not the slightest prospect for recovery." This statement is attributed to Mr. Yonejiro Ito, the vice-president of Nippon Yusen Kaisha. The proposals for a big shipping merger in Japan to safeguard the interests of Japanese shipping which is still in its infancy, are receiving the hearty approval of Mr. Utaro Noda, Minister of Communications, who is of opinion that the Japanese shippers should promote co-ordination by unifying management and economizing expenses. In a New Year message to the Japanese shipping companies, Mr. Noda, emphasises his points and appeals to them to stop all "fatricidal competition." The message says:—

"All countries are endeavouring to promote their economic development by furthering their foreign trade. In consequence, it is natural that the shipping competition of the powers should steadily increase in intensity. Since the war the number of Japanese merchantmen has greatly increased and steamers alone amount to over 3,000,000 tons.

"These ships cannot all be employed in the coasting and near sea trades, and we must extend the scope where they can be used. It has become more and more necessary to establish and extend the shipping interests of this country. Moreover, its geographical position is such it is practically impossible for her to supply all her needs, and steps should be taken to facilitate trade between this country and other nations. There can be no doubt, therefore, that the importance of shipping is increasing. In order to accelerate the development of our trade and shipping, the shipowners should try to promote co-ordination between themselves by unifying management and economizing expenses, instead of carrying on a fratricidal competition. This is one of the pressing needs of the moment.

"In Great Britain and various other countries the need of amalgamation has long since been recognised, and even during the war capital combinations were effected, and in some cases the shipping lines were placed under joint management. Foreign shipping companies thus devoted their efforts to the extension of their operations and to making their position secure against outside comptition. Their attitude affords a good lesson to the Japanese shipowners.

"The boom in shipping is gone; freight space has increased throughout the world, while cargo has fallen off. Thus the struggle for cargo is becoming fiercer and the lot of the shipping companies more difficult. If the shipowners stand by themselves, instead of co-ordinating their efforts, not only will it be disadvantageous to themselves, but it will damage the country's shipping interests as a whole. I sincerely hope that the shipping companies will split their small differences and will take steps to perfect a well ordered joint organization to promote their common interests."

A MUSLIM'S PLEA.

The following letter was addressed to H. R. H. the Duke of Connaught during his visit to Bombay by the Vice-President of Swaraj Sabha, Surat:—

To

His Royal Highness the Duke of Connaught

Sir,—I take liberty to address the following lines to your Royal Highness and crave the favour of your kindly conveying the same to His Imperial Majesty.

Laws of Islam are unalterable and no Muslim can excuse himself from performing what has been imposed on him by God in the Koran, and by the Prophet in Hadis. If one does he ceases to be a Muslim.

Your noble mother, the Good Queen, in her proclamation of 1857, to which you proudly referred at Delhi, has guaranteed to us, her Indian subjects, full liberty of religion, safety of person and property, and impartial justice.

Ministers and administrators of His Imperial Majesty have most unscrupulously discarded that sacred guarantee and the result thereof is the present unrest in India.

Maintenance of the sanctity of Jaziratul Arab and Khilafat are the religious impositions on Muslims and therefore no Muslim can tolerate subjugation of either by any Non-Muslim power.

His Majesty's ministers and allies discarded Muslim sentiments, violated solemn promises and occupied Mesopotamia, Syria, and Palestine, and handed over Hijaz to a rebellious and faithless servant of the Khalif but a pensioner of the British Government and thus outraged Muslim feelings. We the Indian Muslims have been forced, therefore, to defend our religion, by most non-violent means and yet we are persecuted and oppressed.

The ministers and allies of His Majesty have robbed us and the whole Muslim world of our national property, the holy Hijjaz Railway, our Muhajirins are detained, our workers are imprisoned and our religious preachings, under pretence of sedition and production of disaffection and hatred, are stopped, and our Khalif is not a free Sultan but is kept a prisoner under force of arms of Britain and her allies.

The Punjab atrocities supply unchallengeable proof of loss of liberty and property and total failure of justice and the least said of it the better.

Your Royal Highness calls upon us to "Forget and Forgive" and assures us of "the opening of a new era" but that very moment and under Your Highness's very eyes the bureaucrats continue the old game.

Such acts of bureaucrats have made Indians lose all faith in British Justice and promises and therefore the great majority of the nation to-day asks for the grant of Swaraj as a guarantee for pure and simple justice for the two wrongs of the Khilafat and the Punjab.

I have eaten the salt of His Majesty for nearly fourteen years and I belong to that family which has supported the British from the time of their landing at Surat and which had been instrumental in getting the Kiledari of Surat transferred to the British, in order to save the ryots from the oppression of the then Nawab (vide Modern History of Indian Chiefs, etc., Pt., II), I am compelled by sentiments to appeal to you, a worthy son of a worthy mother, to use all your influence with your worthy nephew to use his Royal Prerogative and nullify the two wrongs and grant the guarantee and then India shall not be wanting to prove her gratitude and follow your Royal Highness's advice.

May God the Merciful show us all the right path of Justice that leads to Him. Amen.—Yours, etc.

SYED AHMED EDRUS.

Surat, 23rd February 1921.

The Secretary, Grand Trunk Canal Technical Committee, Calcutta has issued a circular letter to the public who are likely to be interested in the proposed new harbour east of Maniktolla, with an inquiry if they will require in its vicinity land available for building of warehouses, residences, etc. The harbour will be connected with Kidderpore Docks by rail and by river, also with the Eastern Bengal Railway, East Indian Railway and Benyal Nagpur Railway by rail. (A.P.)

GUJARAT VIDYAPITH.

PROGRAMME OF EXAMINATIONS.

The Registrar of the Gujarat Vidyapith has sent as the following for publication:—

The Matriculation Examination will be held at the following places:

Ahmedabad: The Proprietory High School buildings.

Surat: The National College buildings.

Bombay: Marwadi Bidyalaya.

Hyderabad (Sind): Place to be announced here-after.

The papers will be set in the following order:—

March 14th:—11 a.m. to 2 p.m. English (texts) 3 p.m. to 5 p.m. Arithmetic.

March 15th:—11 a.m. to p.m. English (general). 3 p.m. to 5 p.m. Algebra.

March 16th:—11 a.m. to 2 p.m. Second Language. 3 p.m. to 5 p.m. Geometry.

March 17th:—11 a.m. to 2 p.m. History. 3 p.h. to 6 p.m. Gujarati for Vidyapith students only.

INTERMEDIATE EXAMINATION IN ARTS.

The Intermediate Examination in Arts will be held at the following places:

Ahmedabad: The proprietory High school buildings.

Bombay: Marwadi Vidyalaya.

Hyderabad (Sind): Place to be announced here-after.

The papers will be set in the following order:—

March 14th:—11 a.m. to 2 p.m. English (texts) for Vidyapith students only; English (Poetry texts) for Bombay University students only. 3 p.m to 6 p.m. Logic (deductive) Mathematic (trigonometry and Analytical Geometry.)

March 15th:—11 a.m. to 2 p.m. Gujarati for Vidyapith students only; English (Prose texts) for Bombay university students only. 3 p.m. to 6 p.m. Logic (Inductive); Mathematics (Solid Geometry and calculus).

March 16th:—11 a.m. to 2 p.m. Composition. 3 p.m. to 6 p.m. Second Language.

March 17th:—11 a.m. to 2 p.m. History and administration.

EXAMINATION FOR THE DEGREE OF B. A.

The Examination for the degree of B. A. will be held at the following places:—

Ahmedabad: The Proprietory High School Buildings.

Bombay: Marwadi Vidyalaya.

Hyderabad (Sind): Place to be announced here-after.

March 14th:—11 a.m. to 2 p.m. English (Poetry texts); 3 p.m. to 6 p.m. English pass paper I (Period of Literature) Mathematics pass paper I and honours paper I. (Algebra and Analytical Geometry); History of England; Logic; Physics pass and honours paper I.

March 15th:—11 a.m. to 2 p.m. English (Prose texts) 3 p.m. to 6 p.m. English pass paper II (texts); Mathematics pass paper II; (Differential and Integral calculus and differential equations); Mathematics Honours Paper II; (Trigonometry and Diff. cal.) Political Economy; Elements of Ethics; Physics pass and honours paper II.

March 16th:—11 a.m. to 2 p.m. Composition. 3 p.m. to 6 p.m. Second Language pass paper I; Mathematics pass paper III; (Statics and dynamics) Mathematics honours paper III; (Integral calculus and differential equations); History of Rome and History of Greece; Chemistry pass and honours paper I.

March 17th:—11 a.m. to 2 p.m. Second Language pass paper II; Mathematics pass paper IV (Hydrostatics and Astronomy); Mathematics honours paper IV (Spherical trigonomatry and Solid Geometry); Indian History; Philosophical essay; Chemistry pass and honours paper II. 3 p.m. to 6 p.m. European History; (for Bombay University students only.) English honours paper I; second language honours paper I; Mathematics honours paper V (Statics and dynamics); History of Ethics.

March 18th:—11 a.m. to 2 p.m. Gujarati for vidyapith students only; For Bombay university students only:—English honours paper II.; Second Languages honours paper 11; Mathematics honours paper VI (Hydrostatics and Astronomy); Politics. Elements of Philosophy. 3 p.m. to 6 p.m. For for Bombay University students only. English honours paper III; Second Language honours paper III; Mathematics honours paper VII (problems); Indian Economics. Hume.

March 19th:— 11 a.m. to 2 p.m. For Bombay University students only; Essay (History and Economics).

INTERMEDIATE SCIENCE AND B. Sc.

The Intermediate Science and B. Sc. examinations will be held at the following places:—

Ahmedabad: Proprietory High School Buildings.

Bombay: Marwadi Vidyalaya, Sundhurst Road.

Hyderabad (Sind): Place to be announced later on.

The papers will be set in the following order

Intermediate Science Examinations.

March 14th:—11 a.m. to 2 p.m. Physics Geology. 3 p.m. to 6 p.m. Mathematics Trige and Ana. Geo.) Biology Botany.

March 15th:—11 a.m. to 2 p.m. Chemistry Zoology. 3 p.m. to 6 p.m. Mathematics. (Solid Geo. and Cal.).

B. Sc.

March 14th:—11 a.m. to 2 p.m. Chemistry principal Paper I. (Inorganic chemistry). 3 p.m. to 6 p.m. Physics Subsidiary paper I. (Mechanics of Solid and fluids, General properties of water, sound and heat).

March 15th:—11 a.m. to 2 p.m. Chemistry principal paper II; (Inorganic Chemistry). 3 p.m. to 6 p.m. Physics subsidiary paper II; (Light Electricity and Magnetism).

March 16th:—11 a.m. to 2 p.m. Chemistry principal paper III; (General and Theological chem.)

At a meeting organised by the Indians Indian Association, Madras, a resolution calling the Madras Legislative Council to grant franchise to women on equal terms with men was passed. (A.P.)

Your Baby's Welfare.

Your dearest wish is for Baby to be well and happy. Then you must pay particular attention to his food, for his welfare depends as much on that as on anything. The "Allenburys" Foods are practically identical with mother's milk—Baby's natural food. Baby could have nothing purer or safer than

The 'Allenburys' Foods

Make Baby Happy and Strong.

MILK FOOD No. 1 : From birth to 3 months
MILK FOOD No. 2 : From 3 to 6 months
MALTED FOOD No. 3 : From 6 months upwards

Obtainable of all Chemists

ALLEN & HANBURYS Ltd., London

Special representative for India.
A. H. P. JENNINGS,
Box 2198, CALCUTTA.

"BE WISE IN TIME"

—if you are feeling "a bit below par"—"not quite the thing"—"run-down"—or "out of sorts". See to it that your indisposition is removed before it turns to something more than an ailment. It is always unwise to ignore even the slightest sign of sickness. Napoleon used to say: "Every moment lost gives an opportunity for misfortune." This is eminently true in regard to any poor condition of health. Much trouble is caused by stomach and liver disorders; if this is so in your case a timely dose of that famous and well-known specific—Beecham's Pills—is the best and safest medicine to take. Relief invariably follows even the first dose; and if you persevere with the treatment,

AND TAKE

the pills regularly, you will soon establish a state of good health to which, possibly, you may long have been a stranger. For "run-down" men and women Beecham's Pills are a reliable remedy. Their tonic and corrective qualities soon bring the important organs of digestion up to their normal efficiency. They also exert a purifying effect upon the blood and thus benefit the whole bodily system. Depressing and unhealthy conditions soon yield to the beneficial influence of

BEECHAM'S PILLS

Prepared only by
THOMAS BEECHAM, St. Helens, Lanc
Sold everywhere
In boxes, Prices: As. 8, As. 12, and Rs. 2·

TERMS OF SUBSCRIPTION.

The Bombay Chronicle.

DAILY EDITION.

	Local.	Mofussil.
Yearly	Rs. 30	Rs. 36
Half-Yearly	" 16	" 18
Quarterly	" 8	" 9

Single Copy: Two Annas.

SUNDAY EDITION.

Yearly	Rs. 5	Rs. 6

Single Copy: Two Annas.

PAYMENT STRICTLY IN ADVANCE.

It goes without saying that

Ballwalla & Homi

who have their Show-rooms at Hornby Road, opposite Whiteaway, and Kalbadevi Road are the

LEADING OPTICIANS OF BOMBAY.

Enterprise and progress are their watchwords and if you are in need of anything the newest, the latest in the Spectacle Line you cannot do better than have a peep in one of their Show-rooms.

They possess unrivalled testimonials from such high personages as H. H. the Maharaja of Rajpipla, H. H. the Raja of Jawhar, H. H. the Thakore Saheb of Gondal, the Hon. Sir D. D. Daver, Justice of the High Court, the Hon. Sir Jamsetji Jeejibhoy, Bart., Sir D. J. Tata and a host of others, some to the effect that their complicated Lenses which could not be got anywhere else in India, were supplied on demand by BALIWALLA & HOMI, the workmanship of which is as good as any of Europe or America.

They have the unique distinction of having won more than one gold medal, for superb craftsmanship.

SALE OF SURPLUS STOCK
OF
Valuable Books
on all subjects at
Greatly Reduced Prices
AT
Mrs. Radhabai Atmaram Sagoon
Kalbadevi Road BOMBAY.

FOR
Longlife, Healthy Progeny and Robust Constitution
USE
KMVIOND PILLS.
Price Rs. 10 For a Tin of 40 Pills.
Box No. 1835 Advt. Dept.
"Bombay Chronicle" BOMBAY.

UNION ASSURANCE SOCIETY, LTD,
(Incorporated in England.)

Annual Fire Income	
Exceeds.	£10,00,000
Total Assets.	£23,70,000

We have been appointed Agents for the above Society for Fire Insurance business and are prepared to accept Risks at Tariff Rates.

KILACHAND TEVCHAND & CO.,
63, Apollo Street, Fort, Bombay.
Tele. Address: "SEEDS".
Tel. No. 1288.

Jagtabb's Ague Specific

India's National Cure
FOR
Malaria,
Influenza,
Plague
and all other
Fevers.

Madon Sons & Co.,
Abdul Rehman Street,
Bombay.

Sold Everywhere.

CONSUMPTION HAS BEEN CURED.

A REMEDY FOR CONSUMPTION HAS BEEN FOUND.

Derk. P. Yonkerman, discoverer of the new remedy for Consumption.

Marvellous as it may seem after centuries of failure, a remedy has been discovered that has cured the deadly Consumption even in the advanced stages of the disease. No one will longer doubt that Consumption can be cured after reading the proof of hundreds of cases cured by this wonderful discovery—some after change of climate and all other remedies tried had failed, and the cases had been pronounced hopeless of cure. This new remedy has also proved itself effective and speedy in curing Catarrh, Bronchitis, Asthma, and other serious throat and lung troubles. In order that all in need of this wonderful produce of science may test its efficacy for themselves, a Company has been formed to give it to the world, and a Free Trial Treatment can be obtained by writing the Derk P. Yonkerman Co., Ltd. (Dept. C107) 118/120, Fleet St., London, E.C. 4, enclosing 6d. in stamps to cover cost of Government Stamp duty, carriage and packing, and mentioning this paper. The trial treatment will then be sent by return mail, carriage paid.

ABSOLUTELY FREE.

Do not wait if you have any of the symptoms of Consumption, if you have Chronic Catarrh, Bronchitis, Asthma, Pains in your Chest, a Cold on your Lungs, or any throat or Lung trouble; write to-day for a free trial treatment and book of instructions, and benefit yourself before it is too late.

New Year Presents.

OF

Indian Silks, Saris, Scarves Opera-cloaks, Shoe-brocades, tissues, table-centres, purses, brassware, rare Pictures.

COME AND SELECT AT

GUPTA'S

New Queen's Road, Near Opera House, BOMBAY

Phone 3242.

Just Received Varities of

Huntley & Palmer's

and

Jacob's Biscuits

IN TINS AND PACKETS.

Cheaper than the Market

PERRY & CO.

Chemists, Druggists, & General Prhvision Merchants.

Grant Road, Tram Terminus.

MERCEDES

the world renowned

MOTOR CARS

TWO

Ready for immediate delivery

Particulars from

NARANDAS V. DOSSA

314, Hammam Street, Fort, BOMBAY.

SOLE AGENTS

for

DIXI MOTOR CARS AND TRUCKS.

OUR INHERENT RIGHT.

INDIA'S DEMAND FOR FISCAL AUTONOMY.

MR. LALUBHAI'S SPEECH IN COUNCIL OF STATE.

The following is an extensive summary of the Speech by the Hon. Mr. Lalubhai Samaldas Mehta, while moving the Resolution on Fiscal Autonomy in the Council of State last week:—

The Resolution asks for nothing but what is the inherent right of all civilized countries. I mean all self-governing civilized countries. Had India been a self-governing country, this Resolution need not have been brought before this Council. I would go a step further and say that if the indigenous industries of India had not been treated by the East India Company and by the British Cabinet and the British Ministers on behalf of the East India Company in the way in which they were treated in the latter part of the 18th century and the beginning of the 19th century, possibly all the indigenous industries of India would have been flourishing now, and there would have been no necessity for bringing up such a resolution. I do not think that there is any difference of opinion as regards the treatment meted out to Indian industries in the early part of the 19th century.

INDUSTRIES FORMERLY IN FLOURISHING CONDITION.

To prove that the Indian industries were formerly in a flourishing condition, I will quote but one sentence from the Report of the Indian Industrial Commission, which was presided over by my friend, Sir Thomas Holland. In the very beginning it is said that industries in India were in a flourishing condition when Europe was inhabited by uncivilised tribes. It further goes on to say, "Even at a much later period when the merchant adventurers from the West made their first appearance in India the industrial development of this country was, at any rate, not inferior to that of the more advanced European nations." The Historian Wilson, after referring to the heavy protective duties levied by Britain, says "Had this not been the case, had not such prohibitory duties and decrees existed, the mills of Paisley and Manchester would have stopped in their outset, and could scarcely have been again set in motion, even by the power of steam. They were created by the sacrifice of the Indian manufacture. Had India been independent she would have retaliated, would have imposed prohibitive duties upon British goods, and would thus have preserved her own productive industry from annihilation This act of self-defence was not permitted her; she was at the mercy of the stranger." Wilson says also that India had been a free country she would have retaliated, would have protected her industries, and not allowed them to be wiped off. By the time that this stage of destruction had been reached, England under guidance of Richard Cobden and Sir Robert Peel became a free trading country and as a consequence India had also to be a free trading country.

INFLUENCE OF LANCASHIRE.

Later on the influence of Lancashire was felt on the fiscal policy of India and that influence was exercised through Parliament and through the Cabinet. Naturally, Cabinet which was responsible to Parliament and hung on the votes of Lancashire members, had to give in if they wanted to continue in office. So the Lancashire members were able to exercise a considerable influence on the fiscal policy of India, and we see one glaring instance of it on record, namely, the Excise Duty in India. Had it not been for Lancashire, as a free trading country, India need not have levied any excise duty because she was levying not a protection duty against Lanchasire but a purely revenue duty. But under the influence of Lancashire the Cabinet through the Secretary of State, must have forced the hands of the Government of India because we recognise that th Government of India have always been with us in the matter It is not the Government of India against whom we have our grievances. Our grievances are against the British industry and the British Parliament and the Cabinet. During the war we have one instance in which the Manchester manufacturers were not able to have their way. The Government of India increased the import duty all round and yet did not increase the excise duty as they would have if Manchester members had the same influence as they formerly had. But we have not to be thankful to the Lancashire members for this. They tried their best to persuade Parliament to put pressure upon the Cabinet and upon the Secretary of State to increase this duty. We had however, a strong Secretary of State and we had a Coalition Government which could withstand the Parliament. Possibly, England wanted financial assistance from India, and this arrangement was more in the nature of a treaty than anything else between India and England. So we have not to be thankful to the Manchester members for that. They tried their best to raise a debate in the House of Commons and it was said that they tried to use their influence in the House of Commons to get this excise duty increased.

PRODUCT OF NATIONAL CONSCIOUSNESS.

The present demand is as old as the National Congress and even older. believe that from the time of Mr. Dadabhoy Navroji to the time of Sir Dinshaw Wacha himself, whom we are privileged in having amongst us here to-day, this demand has been made constantly. Ranade, Dutt, Gokhale and last but not least, Wacha, have all fought for fiscal autonomy. It is a demand as old as the political awakening of the country. I believe that the national consciousness was awakened by our getting our education in English through English teachers. Almost all the Anglo-Indian journals, were with us in this demand. It was a demand by the whole of India, including Hindus, Muhammadans, Parsis and Englishmen also. This demand also had the support of almost all the officials. Mr. Montagu, the Secretary of State, in reply to Col. Wedgwood's amendment in the House of Commons said "It is not the Government of India which has been in disagreement on this point, it has been the Secretary of State. There has been no controversy between officials and non-officials." The existence of this feeling has been noticed not only by permanent residents of India but even by shrewd observers who have come here for a time to study Indian questions. I cannot quote a better authority on this subject than Sir Valentine Chirol, who in his book on "Indian Unrest" says:—"One of the first things that struck me on my return to India this year, and struck me most forcibly, was the universality and vehemence of the demand for a new economic policy directed with energy to the extension of Indian trade and industry. It is a demand with which the great majority of Anglo-Indian officials are in full sympathy and it is, in fact, largely the outcome of their own interest to stimulate Indian industry."

SECRETARY OF STATE'S SUPPORT.

So I am trying to convert the already converted Government of India. I only ask them to go to the Secretary of State with this request in the matter of fiscal autonomy. Soon after the war, the Secretary of State came out to India and examined the whole situation himself with the help of His Excellency Lord Chelmsford and his officials and in his report the Montagu-Chelmsford Report—he said:—"He—meaning the educated Indian—believes that as long as we continue to decide the matter for him, we shall decide in the interests of England and not according to his wishes" and the authors referring to the debate in the House of Commons on the Cotton Excise Duty, say:—"He—the educated Indian—points to the debate in the House of Commons on the differentiation of the cotton excise duty, in support of his contention. So long as people who refuse India protection are interested in manufactures with which India might compete, Indian opinion cannot bring itself to believe that the refusal is disinterested or dictated by care for the best interests of India."

The Report then goes on to say that educated Indians recognise "the question of a tariff may be mainly but is not wholly a matter of domestic policy." I think I am right in saying that at present the feeling in the country is that this question ought to be purely a matter of domestic policy and not of the politics of the Empire.

JOINT COMMITTEE'S SUPPORT.

The Joint Committee say that "nothing is more likely to injure the good relations between India and Great Britain than the belief that India's fiscal policy is dictated and guided in the interests of the trade of Britain." That such a belief exists at the moment, there can be no doubt. They say after saying that India should have the same sort of freedom as the Dominions have, "It cannot be granted by statutes without limiting the ultimate power of Parliament to control the administration of India and without limiting the power of veto which rests in the Crown. And neither of these limitations finds a place in any of the statutes in the British Empire; it can only therefore be assured by the acknowledgment of a convention."

That, is a question more of international law. According to Keith's book on Dominions the Dominions of Canada and Australia fought this same fight 50 years ago; they wrote in much stronger language than perhaps the Government of India ever used, and got their point conceded by the British Ministers. The powers were not perhaps conceded in statute form, but they were conceded in despatches. We want the same right as are being enjoyed by the Dominions. We want a definite assurance that we will have these rights.

TWO LIMITATIONS.

The Joint Committee says that in the opinion of the Committee "the Secretary of State should as far as possible avoid interference in all matters in which the Government of India and the legislature are in agreement; and they think that this intervention when it does take place should be limited to safeguarding the international obligations of the Empire or any fiscal arrangements within the Empire to which His Majesty's Government is a party." Before I come to the two limitations, I want to refer to one phrase used there—"as far as possible". That is a phrase which can be used to modify or tone down anything. I want that phrase to be deleted. I want a clear statement that the Secretary of State shall not interfere. Then coming to the two limitations, the first has reference to international obligations. It is very difficult to conjecture at present what these international obligations may mean, but I will take a hypothetical case. If England has entered into some preferential tariff agreement with France and get certain concessions and in return agreed to get for France raw materials of India free of export duty without consulting India, and if for reasons of her own India wants to levy an export duty, she will in this case be prevented from levying any duties on her exports to France. The other thing, I mean the fiscal arrangements within the Empire, is still more objectionable. There is a strong feeling in this country that our countrymen are treated very badly—I won't say vilely—by the Colonies. India wants to have nothing to do with the Colonies except on a question of reciprocity or negotiations. I won't use the ugly word "retaliation," but, if need be, India would like to have the power to retaliate herself

WHY IN HASTE.

It might be said that I am rushing matters and that I need not be in such a hurry to bring forward this resolution at the first session of this Council. I have two reasons to bring forward this resolution now. The first is that India has lost all confidence in His Majesty's Secretary of State in Council. The recent currrency policy has shown them that India will any day be sacrificed for the interests of the British tax-payer. The other reason is personal. Mr. Montagu is the best friend of this country either in the Cabinet or among the ministers of the Crown. We would therefore like to have this question settled while he is the Secretary of State.

We want our country to be self-contained. We cannot start all the industries here till we have a right to levy tariff at such rates as we think best.

MEDICAL INSPECTION OF SCHOOL CHILDREN.

A Bombay Government Press Note states:—

In 1913, Government gave their approval subject to certain modifications, to a scheme for the medical inspection of school children in the Bombay Presidency submitted by the Director of Public Instruction in consultation with the Surgeon General with the Government of Bombay. The scheme as finally approved contemplated the appointment for Bombay City and each of the Divisions of the Presidency, including Sind, of a special medical officer together with the necessary office establishment. These officers were to carry out the inspection of children in Government and aided high and middle schools for boys, the vernacular training institutions and the practising schools attached to them. Owing to the number of pupils attending these classes of institutions in the Southern Division and Sind being considerably smaller than in the other Divisions, municipal and local board high and middle schools in the Southern Division and Sind were also included in the scheme. The sanction of the Secretary of State, which was necessary before the scheme could be brought into force, was also obtained through the Government of India. In view, however, of the necessity for curtailing expenditure owing to the war, the introduction of the scheme was postponed.

Sanction has now been accorded to the introduction of the scheme with the addition of another Medical Inspector of the same status and pay as the other five Inspectors but designated (for convenience's sake) "Joint Medical Inspector" for the newly created Bombay Division. This Inspector and the Inspector for Bombay City will have their headquarters in Bombay, share a joint office and will arrange the medical inspection of boys in the new Division, which includes Bombay City, between them. In addition, the Joint Medical Inspector will assist the Medical Inspectors for the Northern and Central Divisions.

The Director of Public Instruction has been requested to invite by advertisement in the principal local newspapers applications for these medical inspectionships and to submit them to Government with his recommendations, which are to be made in consultation with the Surgeon General. The salary sanctioned is at the rate of Rs. 500—50—800 per mensem with the travelling allowances permissible under the Civil Service Regulations (in the case of the Bombay Division Medical Officers a conveyance allowance of Rs. 75 per mensem each also).

H. H. Jethabhai & Co.,

Chemists & Druggists

Sitaram Building (Near Crawford Market).

Chemicals, Drugs, Paten Medicines; Perfumeries, Hospital appliances and Sick requisites Trusses, Rubber Goods, etc., etc.,

ALWAYS AT HAND

LARGE FRESH STOCK UNBEATABLE.

Service Uniformly Prompt Right, Satisfying

All up country orders executed promptly and with greatest care.

Credit accounts with Government Departments and Standing firms opend

Dr. S. RANGASWAMI IYENGAR

"DIABETES SPECIALIST"

"PREVENTION IS BETTER THAN CURE."

If you are in Cined to have a complete and perfect Cure of the wasting "Diabetes", please see details on Saturday's issue of this paper. Consult in person for further information to:—

"Marker House," Khetwadi Main Road, Opp. N. G. Library, Girgaon, Bombay. Consultation Hours:—9 to 10 a.m. and 5 to 7 p.m.

ZANGI Pen Rs, 6-4. Calendar Clip complete As. 8. Spare Calendar As. 4, Zangi Dry Compressed Inklets per dozen Blue As. 2, Red, Green or Purple, As. 3.

You need ZANGI, the latest improved Fountain Pen, Its large 14ct. gold nib with permanent irridium point and improved ZANGI feed ensure steady, smooth and easy writing. Never leaks or blots. Order to-day V. P.. on 7 days' approval.

FACTORY SALES COMPANY (19), Chandni Chowk, DELHI.

The Hind Tank Mfg. Company

Manufacturer of Tanks, Chimneys Boilers etc.

We are the best manufacturer of

Storage Water Tanks (square or round), Chimneys, Trusses, Water Sprinkling and Night Soil Carts Dustbins, Ornamental and Colapsible Gates, Cast Iron and Wrought Iron Railings and Gates. Oil Tanks a speciality.

Our work will give entire satisfaction to our clients.

We invite Government Railways Municipalities and others for a trial order.

Folkland Road, 2nd Cross Lane Bombay

GANGADAS DAYABHAI PLUMBER.

SOLE AGENT

MOST IMPORTANT

Striped Shirting's

Shirts

Superior Quality & Ideal wear Rs. 2-8 each

Twill Shirts. Superior Quality ,, 2-4 ,,

Do. Medium ,, ,, 2-1 ,,

Special discounts to wholesale Traders only.

PLEASE WRITE

The Shanghavi Stores

Sandhurst Road, "Laheri Building" BOMBAY No. 4.

LIBERTY

FOR

AUTO ACCESSORIES AND SPARE PARTS

Nothing but the best

The Liberty Motor Co.

Telegram-"WIREWHEEL"

Sandhurst Bridge

Bombay No. 4.

A BOON TO THE MOTORISTS

THE KING MOTOR TAXI-CAB CO

AUTOMOBILE ENGINEERS AND SPECIALISTS.

Direct importers of motor accessories and spare parts, Dealers in all makes of tyres and tubes and lubricating oil, etc.,

Repairs and overhauling of Motor Cars under expert supervision. Motor cars on hire bought and sold on commission.

Driving taught by expert trainers in the shortest time.

Offices:— Parvati Bhuvan, Sandhurst Road,

Workshop:— Sandhurst Bridge,

BOMBAY—4.

PARIPAN

NACOUER ENAMEL

THE MORE YOU WASH IT THE BETTER IT BECOMES

The Paripan Process of Painting has been used througout India both for Inside and Outside work for some years past. Its chief characteristics are **Durability, Beauty of Finish** and **Resistance to the trying Climatic Conditions.**

The modern house is not complete in its furnishing and appointments if Paripan is absent. No Landlord or Tenant realizes how easily and cheaply property is maintained in a new and spotless condition unless he has experience of Paripan.

House cleaning and the removal of grease, finger marks and dirt from the paint work and doors are processes never keenly sought after. Paripan reduces their unpleasantness to vanishing point

SEND FOR DESCRIPTIVE CIRCULAR TO—

The Sole Agents in WESTERN INDIA:

SHALEBHOY TYEBJEE & SONS.

20, Bank Street, Fort, BOMBAY.

For "Reconstruction" after Illness

for all who are run-down, under-weight; for those whose digestion needs a rest, but who at the same time need building up, Glaxo presents the potent body-building, flesh-forming, nerve-restoring elements of pure cow's milk in a form in which they can be entirely assimilated without taxing the most enfeebled digestion.

Glaxo

is the "super-milk" diet

whether taken as a milk-drink or used instead of ordinary milk for Invalid Cookery.

Glaxo comes to you in powder form, safe from contamination inside its air-tight sealed tin. You prepare it instantly by the addition of BOILING WATER ONLY.

PLENTIFUL SUPPLIES OF GLAXO ARE NOW AVAILABLE
Through
Messrs. GRINDLAY & Co.,
BOMBAY.

[BEWARE OF THIEVES!]

The only precaution is to use German made Steel Safe Boxes; cannot be opened even with key none can carry it when once fixed.

SIZES.

Length	8"½	10½"	12"	14½"	16½"	18"
Breadth	6"	7¼"	8½"	10"	11½"	13½"
Depth	3½"	4"	4½"	5½"	7½"	8"
Price	Rs. 40	50	60	70	80	90

Jhaveri Bros. & Co.,

Presentation articles merchants.

Baria, Mansion, Opp. Crawford Market.

BOMBAY.

Avoid Water Trouble

Use Electric driven forced WATER PUMPS to force water from Municipal Pipe or from Wells. Can fill up your Water Tanks within a short time. Cheapest to operate and work without any trouble.

Ready in Stock and can be installed by—

The Indian Engineering Co.,

16, Hummum Street, BOMBAY.

TECHNICAL AND INDUSTRIAL EDUCATION.

BOMBAY GOVT. APPOINTS COMMITTEE

The Government of Bombay (Educational Department) have issued a resolution appointing a committee to draw up a comprehensive scheme for technical and Industrial Education the Bombay Presidency. The Committee is composed as follows:—

Chairman: Sir M. Visvesvaraya.

Members: Mr. R. D. Bell, Director of Industries; Mr. A. M. Masani, Principal, Baroda College—Representative of the Bombay University; Mr. J. C. K. Peterson, of Messrs. Tata Sons and Company, Limited—Representative of the Chamber of Commerce, Bombay; Mr. K. H. Vakil, of Messrs. Tata Sons and Company, Limited—Representative of the Indian Merchants' Chamber and Bureau, Bombay; Mr. Rehimtoola Currimbhoy Ebrahim,—Representative of the Millowners' Association, Bombay; Mr. L. Flatt, Representative of the G. I. P. Railway Company; Mr. F. J. Page, Representative of the B. B. and C. I. Railway Company; Mr. F. O. J. Rosse, Electrical Engineer to Government Major G. H. Willis, Mint Master Bombay, Mr. K. R. Kanitkar, Professor of Physics, Fergusson College; Dewan Bahadur K. R. Godbole; Mr. A. J. Turner, Principal, Victoria Jubilee Technical Institute; Mr. F. W. Marrs, Esq., M.A.

Mr. Marrs will serve as Secretary to the Committee.

TERMS OF REFERENCE.

1. To examine existing facilities for imparting higher education in mechanical engineering and technology and to suggest measures, including provision for research work, needed to prepare leaders, organisers, and experts, that is, persons qualified to fill leading executive positions in business.

2. To submit similar proposals for imparting industrial and technical education of the high school and middle school grades including laboratory practice, needed to train technical assistants, managers, foremen, etc., that is, persons qualified to hold subordinate positions in large or factory industries or responsible positions in smaller ones.

3. To submit proposals for making provision for vocational schools, apprentice schools, continuation schools, etc., required for training skilled craftsmen and artisans for industries and industrial arts; and for measures needed to spread, among workmen and the masses generally, a knowledge of the elements of modern business methods and discipline, and of the use of tools, machinery and labour saving devices.

4. To suggest practical measures needed for training girls and women to qualify them for industrial careers suited to their special aptitudes, the lower grades of training to include cookery, dress-making and other household arts.

5. To specify the relations that should exist between each of these classes of training and the correspondnig grades of general (i.e., primary, secondary and university) education and to suggest how far the co-operation of public and private institutions and agencies and of advisory committees of leading men in the professions might be enlisted for promoting industrial and technical training.

6. To submit concrete proposals with rough estimates of capital cost and maintenance charges for the early establishment of new institutions and for additions to or modifications of existing institutions, including provision for the administration and supervision of the entire scheme proposed.

BIHAR AND ORISSA LEGISLATIVE COUNCIL.

(ASSOCIATED PRESS.)

PATNA, Feb. 26.

Bihar and Orissa Legislative Council met to-day, Hon. Sir W. Maude presiding. The main business of the day was the discussion on the provincial budget which was extremely dull. The abolition of the C.I.D., and the reduction of police expenditure, public works, economy in Government expenditure, the attention to the needs of vocation education, primary education and the necessity of proportionate allotments to university and primary education, reduction in the cost of litigation, creation of a residential university, leaving primary education to local bodies, need for medical relief, unnecessary expenditure on costly buildings for medical and educational purposes, abolition of tax on "bhang," radical change in education system, increase of salary of low-paid teachers, encouragement of temperance reform, criticising the amendment proposed for the Court Fees Act, the need of help for salt industries in Orissa were among the suggestions made in the Council.

Hon. Mr. Fakhruddin stated that if the Excise department was abolished private distillation would take place in every house. He sympathised with the temporance movement if it was to be encouraged through moral persuation and religious teaching. As regards the allusion to their policy he said Ministers had not yet got into touch with the departments under their charge.

WHAT IS A "HOUSE"?

Hon. Mr. M. S. Das pointed out the error of calling that Chamber, a House, and said only Parliament could be called House, and only Ministers of Parliament could define the policy. Ministers here had only partial concession.

Hon. Mr. Le Mesurier said the deficit of 51 lakhs of rupees were loans.

Mr. Sifton was thanked for preparing the budget. The Council adjourned to the 28th

A mass meeting was held on Tuesday at the Tilak Maidan when Messrs. V. J. Patel and Indulal Yajnik addressed the gathering on "Non-Cooperation and our duty." A resolution was passed unanimously, requesting the merchants of Surat to observe a *hartal* on Wednesday, and consequently all shops were closed on that day as a protest against the opening of the New Council.

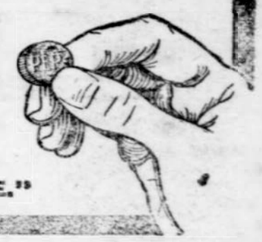
Peps

FOR THROAT, CHEST & LUNGS.

BECAUSE of their remarkable success, Peps, the breatheable germ-killing tablets, are recognized as India's best medicine for Coughs, Colds, Night Chills, Sore Throat, Bronchitis, Influenza, Night and Morning Cough, Bad Breathing, Chest Weakness in young and old, and Throat Irritation, Soreness due to heat and dust.

In our climate, everybody needs Peps — the remedy that reaches the bronchial tubes and lungs.

Of Chemists and Medicine Dealers at R. 1 per bottle, or by post at R. 1-2, from The Peps Co., 9, Dalhousie Square, Calcutta.



"A PINE FOREST IN A BOTTLE."

HOT-SEASON SKIN WORRIES.

VEN-YUSA

Cools the Skin & Prevents Sunburn, Tan & Freckles.

EASTERN heat and climatic conditions are trying to most skins, and special care is necessary if the skin is to be preserved unlined and the fair complexion to remain flawless.

Sunburn, tan, and freckles are perhaps the chief enemies of feminine beauty, and to ward off these irritating and unpleasant attacks there is no precaution so good as daily use of Ven-Yusa—The Oxygen Face Cream.

Ven-Yusa is not only most cooling and refreshing because of the purifying Oxygen which the cream contains, but it prevents hardening of the pigments under the skin, and also counteracts excessive perspiration.

In addition to the unique beneficial properties of Ven-Yusa there are its exquisite fragrance and refinement, and the fact that it is absolutely a greaseless preparation.

Ven-Yusa is essentially "The Cream for our Climate," and no lady's toilet is complete without this indispensable beautifier. There is nothing to-day so invaluable to the dainty woman as

VEN-YUSA
The Oxygen Cream

R.1 per jar at Chemists, Bazaars, etc. By post from The Ven-Yusa Co., 9, Dalhousie Square, Calcutta, or Kemp & Co., Bombay.

PETROL

"Barnet Glass," Motor Tyres and Tubes, Lamps, Horns, Chamois Leather, Hood Cloth, etc. etc.

Can be had from **H. A. KADIR & Co.** Kapol Nivas, Sandhurst Road, BOMBAY 4.

Tele. "Motorstore."

Have You Tried

THE **LEVER** SAFETY PEN ?

A MARVELLOUS PEN AT A LOW PRICE.

This style of Pen is made to fill by section, direct from an ink bottle. Raise the lever, and you have the pen to write. The point cover is screwed pattern—non leaking. Fitted with 14 ct. gold nib. Length over all (open) 6½ ins. (closed) 5 ins. Best British make, with large chased vulcanite holder.

NOTHING TO BEAT IT FOR QUALITY AND PRICE

Rs. 4-0 each. *Wholesale*: Rs. 40-0 Dozen.

WRITE US FOR ALL YOUR OFFICE REQUISITES—

V. S. BHAT & Co,

WHOLESALE STATIONERS,
Girgaum Road, BOMBAY.

THE ORIENTAL ENGINEERING & TRADING CO.

Apply to the above firm,
For All Accessories for Electrical Installations, Electric Novelties, Heating and Cooking Appliances, Fans Ceiling and Table, Lighting Fixtures and Lamp Cases,
And Machinery A. C. and D. C. Motors in Standard Voltages, Pumps, Pumping Sets, Engines Lighting Sets, etc.
At the address below:—
RAVELIN STREET, HORNBY ROAD,
BOMMBAY.

Cut Me Out.

And send me with your name and address to HEALTH HOME (D. 43) SANTA [illegible] GAL I will bring you FREE under PLAIN COVER a medical leaflet it tells you how to regain lost vigour and manhood by a rational HOME TREATMENT.

Hydrometer

Of all kinds, for heavy and light liquids, English, German or American make. Order at once to avoid disappointment.

DR. I. P. ENAD
MANILAL MANSION,
Lamington Road, Bombay. No. 7.

SEASON GOODS
Just Unpacked
LARGE CONSIGNMENT
of
REFLEX CAMERAS
of
VARIOUS MAKES
1/4 to 1/2 SIZES VARIANT
of
HAND AND STAND CAMERA
and
EVERY OTHER THING PHOTOGRAPHIC
S. MAHADEO & SON,
298-299 Bora Bazar Street, Fort, BOMBAY

American Gold medal Camp Cots

No. 1½ cot Rs. 25 each
No. 108 „ Rs. 25 each
packing and Delivery extra.

America India Export & Import Co.,

Lohar Chawl, Princess Street,
BOMBAY No. 2.

SAVARESSES'
SANTAL
CAPSULES
PHYSICIANS RECOMMEND THEM
Of all Chemists. Made in London.

A BOON TO THE MOTOR OWNERS.

THE VACUUMETER

Consist primarily of a diaphragm which is moved by the suction of the vacuum system. The movement of this diaphragm cause the sutter to change from red to white, showing the vacuum system is filling, and checking against leaks. The same movement moves the three readings shewing season total, trip and gallons left in the tank, adding to the first two and substracting from the tank reading, shewing that there is less gasoline in the tank before. There is an adjustment provided to the vacuumeter can be easily celebrated to the particular vacuum system on your car.

The moving parts are substantially made from best materials and should easily outlast the car.

Apply to:—

BRITISH AUTOMOBILE CO.,
HUGHES ROAD, BOMBAY.

Digitized with financial assistance from the Government of Maharashtra on 09 April, 2017

Rs. 50,000 for NOTHING

To Celebrate the Twenty-First Anniversary
of the importation into India of . . . .

WILLS'S Famous "SCISSORS" Cigarettes

The Sole Importers will distribute
Rs. 50,000 by means of a competition.

Whole Packet.

Do not Send Whole packet.

First Cash Prize will be— .. .. Rs. 15,000
Second „ „ „ „ — .. .. „ 5,000
Third „ „ „ „ — — .. .. — „ 2,000

5 Cash Prizes of Rs. 500 each — 100 Cash Prizes of Rs. 50 each
10 „ „ „ „ 250 „ — 120 „ „ „ „ 25 „
50 „ „ „ „ 100 „ — 500 „ „ „ „ 10 „
— 1,000 „ „ „ „ 5 „

Making in all 1,788 Prizes

Every competitor (whether a Prize Winner or not) will be given **2 annas** for every 50 "Scissors" fronts received in accordance with the Rules.

Front.

Cut out front only.

Collect "Scissors" Cigarette Packets—cut out the fronts and post them to:—

The Managers, "SCISSORS" Cigarettes Competition, Post Box 89, CALCUTTA.

Read the Rules Carefully

RULES AND CONDITIONS WHICH COMPETITORS MUST STRICTLY OBSERVE.

1. This Competition is open to any one who is either residing or stationed in India.

2. Each parcel of "Scissors" Cigarettes fronts must be sent by **Registered Parcels Post only and must be addressed to the MANAGERS, "SCISSORS" CIGARETTES Competition, POST BOX 89, CALCUTTA.** A letter must be enclosed in each parcel, clearly stating the Competitor's full name and address and the exact number of "Scissors" Cigarettes fronts enclosed in the parcel. No parcel will be accepted for the competition if sent by "Unregistered" Parcel Post, or otherwise than as above.

3. Only genuine "Scissors" Cigarettes fronts as issued by the Imperial Tobacco Company of India Limited and bearing the name W. D. and H. O. Wills will be accepted. Only complete fronts will be accepted; any fronts which are torn or are in any way defaced or erased will not be recognised or accepted as qualifying for the Competition.

4. Competitors should commence collecting "Scissors" Cigarettes fronts immediately but must not commence despatching them before the 1st April 1921. Competitors may send in as many parcels of "Scissors" Cigarettes Fronts as they wish and the number of "Scissors" Cigarettes fronts contained in each parcel will be credited to the Competitor. The Competition will close on the 30th June, 1921, and under no circumstances will parcels arriving by any delivery later than the **last Registered Parcels Post delivery on the day of the 30th June, 1921,** be accepted for the Competition and any "Scissors" Cigarettes fronts received by the Managers **subsequent to the delivery of the last Registered Parcels Post on the 30th** June, 1921 (no matter what may have been the reason or the cause for the delay in their delivery) **will not qualify** for this competition.

5. All "Scissors" Cigarettes fronts (whether or not they have been accepted as qualifying for this competition) received by the Managers from Competitors will become the absolute property of the Imperial Tobacco Company of India Limited, and under no circumstances will any "Scissors" Cigarettes fronts be returned to any competitor (even though such fronts may not have qualified for the competition).

6. The total number of "Scissors" Cigarettes fronts received from each Competitor in accordance with these rules will be checked and ascertained as soon as possible after the 30th June, 1921. The Competitor from whom the largest total number of such "Scissors" Cigarettes fronts has been received will be awarded the first prize of Rupees Fifteen thousand (Rs. 15,000). The Competitor from whom the second largest total number of such "Scissors" Cigarettes fronts has been received will be awarded the second prize of Rupees five thousand (Rs. 5,000). The Competitor from whom the third largest total number of such "Scissors" Cigarettes fronts has been received will be awarded the third prize of Rupees Two thousand (Rs. 2,000). The Competitors from whom the next five largest total numbers of such "Scissors" Cigarettes fronts have been received will each be awarded a prize of Rupees Five hundred (Rs. 500) and so on until the total number of 1,788 prizes of the values respectively mentioned in the various posters and handbills relating to this Competition have been awarded. In addition each Competitor, whether a prize winner or not will receive payment at the rate of two annas for every complete fifty of such "Scissors" Cigarettes fronts received by the Managers; no payment will be made in respect of fractions under fifty.

7. In the event of a tie between two or more competitors for any one prize, the next lower prize or prizes according as two or more competitors may tie, will be added and the total amount of such combined prizes will be divided equally between the two or more competitors tieing.

8. Under no circumstances whatsoever will either the Managers or the Imperial Tobacco Company of India Limited acknowledge receipt of parcels containing "Scissors" Cigarettes fronts nor will they accept any responsibility whatever for any parcels of "Scissors" Cigarettes fronts not received by the Managers, whatever may have been the reason of such non-receipt, and, under no circumstances, will the Managers or the Imperial Tobacco Company of India, Limited, enter into any correspondence with Competitors, or with intending competitors, on this, or on any other subject whatever, in connection with the competition, the rules and conditions of which are clearly laid down herein.

9. The Competition will not be open to any employee of the Imperial Tobacco Company of India Limited.

10. The decision of the Managers of the Competition who have been appointed by the Imperial Tobacco Company of India Limited is final as to all matters connected with the competition including the interpretation of these rules.

11. Competitors by the fact of their entering the Competition will be considered to have accepted these rules and conditions:—

The Managers will take every care that the Cigarettes fronts received in accordance with the rules are correctly checked and counted and will arrange that the names and addresses of prize winners are published in the following Newspapers:—

"The Statesman," "The Bengalee," "The Englishman," "The Bombay Chronicle.," "The Times of India," Bombay, "The Daily Gazette," Karachi, "The Madras Mail," "The Civil and Military Gazette," "The Tribune," Lahore, and "The Pioneer," as soon as possible after 30th June 1921.

All prize moneys or cash payments to which competitors may become entitled will be sent by cheque, money order, or such other means as the Managers may think best, as soon as possible after the publication of the results of the competitions to competitors at the addresses given by them in the manner mentioned in Rule No. 2.

This Notice is issued by

THE IMPERIAL TOBACCO COMPANY OF INDIA, LTD., POST BOX 89, CALCUTTA.

Printed and published for the Indian Newspaper Co., Ltd., by MARMADUKE PICKTHALL, at the "Bombay Chronicle" Press Medows Street, Fort, Bombay.